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**Subchapter 100A CSRS
Part 100A1 General Information****Section 100A1.1-1 Overview**

A. Introduction

This subchapter covers the reemployment of retired employees under the Civil Service Retirement System (CSRS).

Generally speaking, the treatment of a retiree's annuity and pay upon reemployment in the Federal Government depends upon whether he or she retired on the basis of a regular, involuntary, or disability retirement. Potential benefits that may be earned as a result of the reemployment service depend primarily on the length of such service.

B. Topics Covered

This subchapter covers:

- The eligibility requirements for reemployment of annuitants;
 - The treatment of annuity and pay upon reemployment;
 - The computation of the amount offset from pay when the annuity continues;
 - The eligibility requirements for and computation of a supplemental annuity and a redetermined annuity;
 - The application procedures for a supplemental or redetermined annuity; and
 - The retirement-related procedures the agency must follow to employ and separate an annuitant.
-

Section 100A1.1-1 Overview (Cont.)**C. Organization of
Subchapter**

The CSRS subchapter has seven parts.

PART	NAME OF PART	PAGE
100A1	General Information	1
100A2	Treatment of Pay Upon Reemployment	7
100A3	Reemployment of Military and Civilian Retirees to Meet Exceptional Employment Needs	14
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NOTE: Subchapter 100B covering reemployed annuitants under FERS begins on page 34.

**D. Statement of
Authority**

This subchapter is based on the laws and regulations cited below.

- United States Code: 5 U.S.C. 8344
 - Code of Federal Regulations: 5 CFR Part 837
-

Section 100A1.1-2 Eligibility for Reemployment

A. General Rules

1. An individual who retired under CSRS may be reemployed in any appointive or elective position for which he or she is qualified.
2. An individual who retired under a retirement system for Federal employees other than CSRS is subject to the reemployment provisions of his or her retirement system.

NOTE: Contact the individual's retirement system to find out what its rules are concerning reemployment.

B. Reemployment of Retired Special Group Employees**1. Special Group Reemployed Annuitant**

Service performed by a special group reemployed annuitant is not covered by the special retirement provisions. Thus, any reemployed annuitant service credited in the computation of a supplemental or redetermined annuity will be treated as regular service. This is true even if the position involved is an established law enforcement, firefighter, or air traffic controller position. > The agency must withhold the required deductions from the reemployed annuitant's pay (one-half percent higher than the regular deduction rate). <

NOTE: See Chapter 46, Special Retirement Provisions for Law Enforcement Officers, Firefighters, Air Traffic Controllers, and Military Reserve Technicians, for detailed information about special group employees.

2. Law Enforcement Officers and Firefighters

Persons who retired under the special provisions for law enforcement officers and firefighters may not, after reaching age 60, be reemployed in "primary" positions involving the actual performance of law enforcement and firefighting duties.

3. Air Traffic Controllers

A retired air traffic controller is barred from reemployment as an air traffic controller after reaching age 61. However, he or she is not barred from reemployment in any other position not covered by the special provisions.

Section 100A1.1-2 Eligibility for Reemployment (Cont.)**C. Type of
Appointment:
Nondisability
Annuitants**

The annuitant must receive the type of appointment that would be given to any other person appointed to the position.

1. Temporary Appointments

If the position is temporary or of limited duration, the appointment must reflect that limitation (that is, temporary or term).

2. Permanent Appointments

If the position is permanent, the appointment must be of a similar nature (that is, career, career-conditional, excepted, or as is otherwise appropriate).

**D. Type of
Appointment:
Disability
Annuitants**

A disability annuitant may be reemployed in a temporary or permanent position and given the same type of appointment that would be given to any other person appointed to the position.

It is not necessary for OPM to find the disability annuitant recovered before the agency appoints him or her to a permanent position. If the physical and medical requirements of the position are similar to those of the position from which the disability annuitant retired or there is a reasonable question of the applicant's ability to perform, the agency may want to conduct a pre-employment examination or require submission of medical documentation before appointment.

Any medical evidence collected regarding a disability annuitant must be attached to the notice to OPM of the reemployment of the disability annuitant (see section 100A7.1-2B for information about notifying OPM).

NOTE: See Chapter 60, Disability Retirement, section 60A9.1-1, for additional information about the reemployment of disability annuitants.

Section 100A1.1-3 Status of Annuity Upon Reemployment

A. General Rule

When an annuitant is reemployed, the annuity continues, and the amount of annuity that applies to the period of reemployment is offset from the reemployed annuitant's salary.

EXCEPTIONS: See paragraphs B and C below.

B. When Annuity Terminates Upon Reemployment

A retiree's annuity is terminated upon reemployment in the Federal service when:

- The annuity is based on an involuntary separation (other than a separation that was required by law based on age and length of service, or a separation for cause based on charges of misconduct or delinquency) and reemployment is in a position that normally would be subject to retirement deductions (for example--Career, Career-Conditional, or Excepted). (See section 100A2.1-4);
- The annuity is based on disability and OPM has found the annuitant recovered or restored to earning capacity prior to reemployment (see section 100A2.1-5); or
- The annuitant receives a Presidential appointment subject to retirement deductions.

When an annuity stops for either the first or second reason, the retiree has the same status as any other Federal employee employed in an equivalent position with a similar service history. However, the CSRS annuity will be reinstated after the retiree again leaves Federal employment, unless his or her right to receive that annuity has been terminated by another provision of law, or he or she is entitled to either an immediate or deferred CSRS or FERS annuity based on this new separation. A Presidential appointee is entitled to a redetermined annuity.

C. When Annuity Is Suspended During Reemployment

A retiree's annuity is suspended when:

- The annuitant is a former Member of Congress and the annuity is based on 5 or more years of congressional and/or congressional employee service, unless the position in which he or she is reemployed is without pay or is on an intermittent basis;
 - The annuitant is appointed as a justice or judge of the United States, as defined by section 451 of title 28 of the United States Code; or
 - The annuitant is awarded interim relief and receives an interim appointment under the order of an administrative or judicial forum under the provisions of Public Law 101-12 (see OPM's regulations at 5 CFR 772.102).
-

Section 100A1.1-4 Eligibility to Transfer to FERS Upon Reemployment

A. General Rule

Reemployed annuitant status has no effect on an employee's right to elect FERS. It does not create a right that would otherwise not exist, or extinguish an existing right.

A CSRS or CSRS-Offset reemployed annuitant may transfer to FERS if he or she:

- Is reemployed after a break in service of more than 3 days; and
- Is reemployed under an appointment not excluded from FERS coverage.

EXAMPLE: An individual reemployed subject to CSRS rules under a temporary appointment limited to 1 year or less would not be able to transfer to FERS because temporary service is not covered under FERS. It is irrelevant that the individual may elect to have retirement deductions withheld while in the temporary appointment.

A former CSRS employee (including a former CSRS Offset employee) contesting a separation or removal who receives an interim appointment under section 7701(b)(2)(A) does not receive an opportunity to elect coverage under FERS even if there has been a break in service of more than 3 days.

NOTE 1: Individuals reemployed under interim relief rules or FEPCA special authority cannot transfer to FERS.

NOTE 2: See Chapter 11, Elections of FERS Coverage, for rules that apply to elections by reemployed annuitants.

Part 100A2 Treatment of Pay Upon Reemployment**Section 100A2.1-1 Introduction**

A. General Rule

The pay of a reemployed annuitant is subject to:

1. Offset by the allocable amount of annuity during the period of reemployment; and
2. Retirement deductions, if elected.

NOTE: Retirement deductions may be withheld from the annuitant's pay, irrespective of the nature of the appointment (that is, temporary or permanent), so long as the employment is not intermittent, and the service is not covered by another retirement system for Federal employees.

Section 100A2.1-2 Treatment of Pay When Annuity Continues

**A. General Rules:
CSRS**

The following general rules apply to a full (non-Offset) CSRS annuitant whose annuity continues upon reemployment.

1. The pay received during reemployment is offset by the allocable amount of annuity (see part 100A4 for information about the amount offset from pay).
2. CSRS retirement deductions (**7, > 7.5 or 8 < percent of full salary before any offset for annuity**) are optional (see paragraph C below).
3. Eligibility for a supplemental annuity accrues after 1 actual, continuous year of full-time reemployment, or the part-time equivalent (see part 100A5 for information on the eligibility requirements and computation of the supplemental annuity).
4. Eligibility for a redetermined annuity accrues after 5 or more actual, continuous years of full-time reemployment, or the part-time equivalent (see part 100A6 for the eligibility requirements and computation of the redetermined annuity).
5. Social Security deductions are not withheld even when the appointment is temporary.

EXCEPTIONS: 1. None of the above rules apply when a reemployed annuitant is approved for waiver of offset of pay/annuity under exceptional or unusual circumstances outlined in part 100A3 of this subchapter.

2. A CSRS annuitant reemployed as a senior official is subject to CSRS-Offset rules. See paragraph B of this section.
-

Section 100A2.1-2 Treatment of Pay When Annuity Continues (Cont.)

- | | |
|---|--|
| B. General Rules:
CSRS Offset | <p>The general rules described in paragraph A of this section apply to CSRS-Offset annuitants whose annuity continues upon reemployment, with the following exceptions:</p> <ul style="list-style-type: none"> • CSRS-Offset retirement deductions apply instead of full CSRS deductions (7, 7.5, or 8 percent of basic pay minus the Social Security withholding); and • Social Security deductions are withheld on the amount of salary after the reduction for the annuity payable. |
| C. Procedure to
Elect to Have
Retirement
Deductions
Withheld | <p>A reemployed annuitant with a full-time or part-time schedule may elect to have retirement deductions withheld from pay during the period of reemployment to avoid the necessity of a later deposit > (which includes interest) < to get credit for the service. He or she must file a dated and signed letter or memorandum with the employing agency payroll office to have retirement deductions withheld from his or her pay. See subchapter 100C, Job Aids, for a sample of the notice of request to have retirement deductions withheld.</p> |
| D. When Retirement
Deductions are
Withheld | <ol style="list-style-type: none"> 1. Retirement deductions are prospective only, and commence on the first day of the first pay period following receipt by the employing office of the notice of request to have retirement deductions withheld. <p style="margin-left: 40px;">NOTE: When the reemployed annuitant makes the election of withholding before the end of the first full pay period after reemployment, the agency may accept from the reemployed annuitant a lump-sum deposit for the nondeduction period, without interest.</p> <ol style="list-style-type: none"> 2. The employing agency does not contribute a matching share. 3. The election to have retirement deductions withheld is irrevocable during the period of reemployment. This does not apply to later periods of reemployed annuitant service, provided there is more than a 3-day break between periods. |
| E. Waiver of Offset
of Pay Under
FEPCA | <p>In exceptional circumstances, upon reemployment in the Federal government, a retiree's annuity may be continued and he or she may receive full salary without offset when the retiree has been approved for waiver of offset under the Federal Employees Pay Comparability Act (FEPCA). No retirement deductions may be withheld during this type of service. See part 100A3 of this subchapter and 5 CFR Part 553 for additional information.</p> |
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Section 100A2.1-3 Deposit for Reemployment Service

A. Deposit for Supplemental Annuity

To be creditable in a supplemental annuity computation:

1. Service performed prior to October 1, 1982:

- A deposit for the service is not required for credit in the computation, but may be made to increase supplemental annuity.

2. Service performed after September 30, 1982:

- Must be covered by retirement deductions withheld while employed; or
- The annuitant must make deposit for that service after separation, plus interest.

B. Deposit for Redetermined Annuity

The period of continuous service on which the redetermined annuity is based must be covered by retirement deductions (either by election or deposit), including reemployment service performed prior to October 1, 1982. However, if the annuitant performed reemployment service prior to October 1, 1982, that is not included in the period of continuous service, then retirement deductions are not required for the pre-October 1, 1982, service.

EXAMPLE 1: Reemployment Service History

4-10-81 to 12-31-92

To be eligible for a redetermined annuity, retirement deductions are required for the entire period of reemployment service, including service prior to October 1, 1982, because that service is part of the period of continuous service.

Section 100A2.1-3 Deposit for Reemployment Service (Cont.)

B. Deposit for Redetermined Annuity (Cont.)	<p>EXAMPLE 2: Reemployment Service History</p> <p>2-1-80 to 7-31-80 Break in Service 1-11-86 to 5-31-92</p>
C. Computation of Deposit for Reemployment Service	<p>To be eligible for a redetermined annuity, retirement deductions are required for the period of continuous service between 1-11-86 and 5-31-92. However, to be creditable in the computation of the redetermined annuity, retirement deductions are not required for the service from 2-1-80 to 7-31-80, because that service was performed prior to October 1, 1982, and is not part of the period of continuous service on which title to the redetermined annuity is based.</p> <hr/> <p>Deposits for reemployment service not subject to Social Security Old Age, Survivors and Disability Insurance (OASDI) deductions are computed at 7, 7.5, or 8 percent of basic pay, plus interest. When the reemployed annuitant service is subject to OASDI deductions, the deposit amount is the amount of CSRS-Offset deductions that would have been withheld during the period of service, had it been subject to deductions, plus interest. This computation of deposit for reemployment service subject to OASDI deductions is different from the way a deposit is computed for similar service in an initial CSRS-Offset retirement. See Chapter 21, Service Credit Payments for Civilian Service, for further information on the computation of deposits.</p> <hr/>
D. Effect of Non-Payment of Pre-October 1, 1982, Reemployment Service	<p>If the reemployed annuitant is not required and does not pay the deposit for pre-October 1, 1982, service at retirement:</p> <ul style="list-style-type: none"> • The deposit service is used to compute the redetermined annuity; but • The annual redetermined annuity is reduced by 10 percent of the total deposit owed (including interest). <hr/>
E. Deposits for Prior Service	<p>If a CSRS reemployed annuitant elects not to have retirement deductions withheld and later, during reemployment, elects to begin having retirement deductions withheld, he or she may make a deposit for prior reemployment service.</p> <hr/>
F. FEPCA Service	<p>No deposit can be made for reemployment service where annuity offset has been waived under the Federal Employees Pay Comparability Act (FEPCA) because that service cannot be credited for retirement purposes.</p> <hr/>

Section 100A2.1-4 Discontinued Service Annuitants

- A. General Rule** The type of appointment determines the effect on the annuity and pay of discontinued service annuitants. The appointment may be:
- A noncovered appointment (not usually subject to retirement deductions); or
 - A covered appointment (usually subject to retirement deductions).
- B. Noncovered Appointment** If a discontinued service annuitant is reemployed in an appointment that is not covered (for example, temporary) the rules in section 100A2.1-2 apply.
- C. Covered Appointment** If a discontinued service annuitant is reemployed under an appointment that is covered:
- The annuity ends on the effective date of appointment (annuities commence and terminate on the beginning of the business day); and
 - Retirement deductions are taken from the salary.

NOTE: If reemployed in a covered position after more than a 365-day break in service or in an appointment to a senior official position, the individual will be subject to Social Security deductions under CSRS Offset.

EXAMPLE 1: George retired at age 48 with 27 years of service when his position was abolished. At age 52, he was reemployed under a covered appointment as a CSRS Offset person, so George's annuity stopped. When he retired voluntarily 4 years later, George was entitled to a new benefit based on his 31 years of service.

EXAMPLE 2: Susan retired at age 53 with 23 years of service when she was unable to transfer with her position. > Two years < later, she obtained a CSRS-covered appointment, so her annuity stopped. After working only 8 months, she resigned. Since Susan's latest period of service does not meet the 1-out-of-2 requirement, she did not earn any new entitlement during this period of service. Instead, Susan is entitled to have her old annuity, plus any COLA that became payable, resumed.

EXAMPLE 3: Tony retired at age 48 with 28 years of service. Two years later, he became reemployed under a covered appointment as a CSRS Offset employee. He resigned at age 53 after 3 years. Since Tony worked more than a year, he meets the 1-out-of-2 requirement, and is now entitled to a benefit based on his latest period of service. However, since he is not yet 55, he is only entitled to a deferred annuity at age 62.

Section 100A2.1-5 Disability Annuitants

A. General

Chapter 60, section 60A9.1-1, includes information about how Federal reemployment may affect receipt of disability retirement benefits.

Part 100A3 Reemployment of Military and Civilian Retirees to Meet Exceptional Employment Needs**Section 100A3.1-1 Eligibility Requirements**

A. General Rule

The Federal Employees Pay Comparability Act of 1990 (FEPCA) permits OPM to authorize retired military and Federal civilian personnel to be employed without offset of pay or annuity when such employment is needed to meet exceptional needs in recruiting or retaining qualified candidates for particular positions or under unusual circumstances.

There are two basic conditions under which OPM may authorize exceptions to the reduction in pay or annuity normally required for either military or civilian retirees:

- For temporary employment that "is necessary due to an emergency involving a direct threat to life or property or other unusual circumstances" (which may be delegated to agencies); and
- "On a case-by-case basis for employees in positions for which there is exceptional difficulty in recruiting or retaining a qualified employee."
- Similar authorities for both legislative and judicial branches are found at 5 U.S.C. 8344 and 8468, and for the Postal Service in Public Law 103-336.

B. Application of Exception

The authorization of waiver of offset of pay or annuity applies only to the individual for whom it was authorized and only while that individual continues to serve in the same or a successor position. The waiver terminates upon the individual's assignment to a different position unless a new exception is authorized.

Section 100A3.1-2 Request for OPM Approval Under FEPCA Authority

- | | |
|-----------------------------------|---|
| A. Who Must Submit Request | All requests for waiver under the FEPCA authority must be submitted to OPM for approval by the agency head or a designee at the agency or departmental headquarters level. (In the case of the Department of Defense, requests may be submitted by an official at the headquarters level of the military department or Defense agency.) Requests from field installations or individuals are not acceptable. |
| B. Where to Submit Request | <p>Requests for approval of waiver of offset of pay for appointments to positions:</p> <ol style="list-style-type: none">1. Above GS-15 must be sent to:

 > ASSISTANT DIRECTOR
 OFFICE OF EXECUTIVE RESOURCES <
 Office of Personnel Management
 1900 E Street, NW.
 Washington, DC 20415-00012. At GS-15 and below must be sent to:

 > ASSOCIATE DIRECTOR FOR EMPLOYMENT SERVICE <
 Office of Personnel Management
 1900 E Street, NW.
 Washington, DC 20415-0001 |
-

Section 100A3.1-3 Status of Individual While Waiver Is in Effect

- | | |
|--|---|
| A. Reemployed Civilian Annuitants | Reemployed annuitants to whom a waiver applies are not considered employees for retirement purposes and may not : <ul style="list-style-type: none">• Elect to have retirement deductions withheld from pay;• Use employment performed while the waiver is in effect toward a supplemental or redetermined annuity; or• Elect FERS coverage. |
| B. Reemployed Retired Members of the Uniformed Services | Retired members of the uniformed services employed without reduction in retired or retainer pay are considered employees for retirement purposes. |
-

Part 100A4 Amount Offset From Pay**Section 100A4.1-1 Computation of Amount Offset From Pay****A. General**

The gross amount of annuity (see section 100A4.1-2) that is allocable to the period of reemployment must be offset from the annuitant's pay. The amount offset from pay is paid into the Civil Service Retirement and Disability Fund (See Chapter 30, Employee Deductions and Agency Contributions).

**B. Computation
Method of
Amount of Offset**

The formula for computing the amount of the offset is as follows:

$$\frac{\text{Gross Monthly Annuity} \times 12}{2087 \text{ hours (Number of hours in work year)}} = \text{Hourly Rate of Annuity}$$

$$\text{Hourly Rate of Annuity} \times \text{Hours of Basic Pay Per Pay Period} = \text{Amount of Offset for the Pay Period}$$

EXAMPLE: Gross Monthly Annuity = \$1200
Hours of Basic Pay = 80 hrs.

$$\frac{\$1200 \times 12}{2087} = \frac{14400}{2087} = \$6.90 \text{ (Hourly Rate of Annuity)}$$

$$\$6.90 \times 80 = \$552.00 \text{ (Amount of Offset for the Pay Period)}$$

COMPUTATION METHOD NOTES:

- See section 100A4.1-2 for the definition of the gross monthly annuity and section 100A4.1-3 for the definition of hours of basic pay.
- If the full-time work year for the reemployment position is other than 2087 hours, use that figure instead of 2087 in the above equation.
- If the offset is equal to or greater than basic pay, then net basic pay is \$0.00.
- See paragraph D for information on computing the annuity offset for intermittent employees.

Section 100A4.1-1 Computation of Amount Offset From Pay (Cont.)**C. COLA's Applied to the Retiree's Annuity**

Cost-of-Living Adjustments (COLA's) are effective on the first of the month in which they occur. OPM publishes COLA information each year advising agencies of the amount and date of the COLA. If the reemployed annuitant receives a COLA, the agency must adjust the offset on the effective date. The offset adjustment must be effective the first pay period on or after the effective date of the COLA.

If a particular pay period includes the effective date, the old annuity offset is in effect for part of the pay period, and the new annuity offset for the remainder. The formula for computing the annuity offset for a pay period that includes the effective date is as follows.

The Old Hourly Annuity Offset **times** the Hours Worked Before
the Effective Date

PLUS

The New Hourly Annuity Offset **times** Hours Worked On and After
the Effective Date

EQUALS

The Total Annuity Offset for a two rate pay period.

EXAMPLE: Pay Period, 11/29/92 - 12/12/92; effective date, 12/01/92

\$552 (Old Biweekly Annuity Offset) ÷ 80 (Total Hours in Biweekly Tour
of Duty)
= \$6.90 (Hourly Rate) x 8 (hours worked before December 1)
= \$55.20 (for 8 hours worked before December 1)

\$572 (New Biweekly Annuity Offset) ÷ 80 (Total House in Biweekly Tour
of Duty)
= \$7.15 (Hourly Rate) x 72 (hours worked on or after December 1)
= \$514.80 (for 72 hours worked on or after December 1)

\$ 55.20

± 514.80

\$ 570.00 (Total Amount of Offset for the **split** Pay Period).

Section 100A4.1-1 Computation of Amount Offset From Pay (Cont.)**D. Annuity Offset
Adjusted for
Non-Work and
Non-Pay**

The annuity offset computation method described in paragraph B applies only to reemployed annuitants who are scheduled to work a regular tour of duty, on a full-time or part-time basis, and in fact are in pay status for the entire tour of duty during the pay period. Pay status may be actual work, or paid leave. When the reemployed annuitant is employed on an intermittent basis, or the reemployed annuitant is not in pay status for the entire tour of duty, the annuity offset for that pay period is computed by multiplying the "hourly rate of annuity" computed under paragraph B by the number of hours in a pay status during the pay period.

EXAMPLE: Mary, a reemployed annuitant who ordinarily works a regular tour of duty of 80 hours per pay period, is in leave-without-pay for 20 hours one pay period. Consequently, her time in a pay status for that pay period is only 60 hours. Her normal annuity offset for a pay period is \$552.00 (her hourly rate of annuity of \$6.90 times her normal tour of duty of 80 hours). However, because of the 20 hours leave-without-pay that particular pay period, her annuity offset for that pay period is \$414.00 (her hourly rate of annuity of \$6.90 times her 60 actual hours in a pay status). (See section 100A4.1-3, paragraph D.)

Section 100A4.1-2 Gross Monthly Annuity

**A. Obtaining
Amount of Gross
Monthly Annuity**

The amount of gross monthly annuity may be obtained:

- From either the most recent document showing the annuity amount (other than a notice of special payment made before the annuity is finally adjudicated) received by the annuitant from OPM; or
- Directly from OPM at the following address:

**Office of Personnel Management
Retirement Operations Center
Post Office Box 45
Boyers, PA 16017**

NOTE: The gross amount of annuity payable does not include any additional annuity purchased by voluntary contributions.

**B. When Annuitant
Is Immediately
Reemployed**

If a retiree is reemployed before OPM computes his or her annuity, the agency must:

- Estimate the amount of annuity; and
 - Recompute the amount of the offset retroactively when OPM has made its award of annuity, and adjust pay appropriately.
-

Section 100A4.1-3 Hours of Basic Pay

- A. Definition** Hours of basic pay are the hours of the employee's tour of duty, up to but not exceeding the number of hours that constitute full-time employment. Overtime hours and other premium pay are not used in computing the amount of the offset. The amount of offset is computed by using hours of basic pay as illustrated in paragraph B of section 100A4.1-1.
- NOTE:** Overtime pay and premium pay may be reduced if the amount of the offset is greater than the amount of the basic pay.
- B. Full-Time Employees** Generally, the number of hours of basic pay in a biweekly pay period for a full-time schedule is 80.
- If the reemployed annuitant is paid at a daily, rather than hourly rate, the number of days in the work-year (normally 260) may be substituted as the divisor to determine the daily rate of annuity, which may then be multiplied by the days of basic pay to determine the amount of offset for the pay period (see section 100A4.1-1B for the computation formula).
- C. Part-Time Employees** If an annuitant is a part-time employee who works more than the regular tour of duty for which he or she is paid at the basic (not overtime) rate, treat the hours of additional duty as a temporary change in the tour of duty for the computation of the amount of offset.
- D. Intermittent Employees** If an annuitant is paid on an intermittent basis, the agency must compute the offset each pay period because the hours worked usually change from pay period to pay period.
-

Part 100A5 Supplemental Annuity**Section 100A5.1-1 Eligibility Requirements**

A. General Rule

A supplemental annuity is payable only if **the final period of reemployment** consists of at least 1 year of actual continuous **full-time and/or part-time (equivalent to at least 1 year of full-time employment)** service.

Service excluded from supplemental annuity credit:

- Service under another retirement system for Federal or District of Columbia employees;
- Service in a non-pay status;
- Service as a Federal Judge as defined in 28 U.S.C. 451;
- Service as President of the United States;
- Service performed without offset of pay under 5 CFR Part 553 or similar authority (see part 100A3);
- Service credited in a prior supplemental annuity; and
- Service already credited in original retirement.
- Members of Congress are not covered by the provisions for supplemental or redetermined annuities. The agency retirement counselor should contact OPM concerning the benefits for reemployed former Members.

B. "Final Period of Reemployment"

The **final period of reemployment** is the period immediately prior to the separation on which title to the supplemental annuity is based.

A separation, for title purposes, exists when:

- There has been a break in service for more than 3 calendar days;
 - Employment changes from full-time or part-time to intermittent; or
 - The annuitant is reemployed in a position excluded from supplemental annuity credit. See paragraph A for these exclusions.
-

Section 100A5.1-1 Eligibility Requirements (Cont.)**C. "Actual Continuous Service"**

1. Actual service is time spent in pay status, either working or on paid leave. A period is considered continuous unless interrupted by a break in service exceeding 3 calendar days. Leave, with or without pay, does not break continuity.

NOTE: A period of leave without pay that exceeds 3 calendar days is not creditable for determining the 1 year of reemployment.

EXAMPLE: If the final period of reemployment occurred as follows:

Appointed	1-1-90
Leave without pay	7-1-90
Returned to duty	8-1-90
Separated	1-31-91

The annuitant would be entitled to a supplemental annuity and credited with 1 year of service if deposit is made for the service or deductions were withheld from pay.

2. A period of separation that does not exceed 3 calendar days is considered leave without pay.
3. Time spent in receipt of OWCP benefits prior to employment as an annuitant is not "actual service" and is not counted toward the 1-year service requirement for a supplemental annuity. See Chapter 102, Relationship Between Retirement Annuity and Compensation for Work-Related Injuries and Diseases, for additional information.

D. Full-Time Service

Service is full-time if the employee is regularly scheduled to work the number of hours and days required by the administrative workweek for his or her employment group or class (normally 40 hours).

E. Part-Time Service

Part-time service is service where the employee is regularly scheduled to work less than the number of hours that make up the administrative work week. Only actual service is used to determine the time creditable for eligibility for a supplemental annuity. Part-time service, having a shorter tour of duty than full-time, accrues credit toward a supplemental annuity at a slower rate.

EXAMPLE: An annuitant is reemployed in a part-time position at a tour of duty of 20 hours per week. The administrative workweek is 40 hours. If the annuitant works a total of 1,040 hours in a year (52 weeks x 20 hours), then the employee must work for 2 continuous years to be eligible for a supplemental annuity.

Section 100A5.1-2 Computation of Supplemental Annuity

A. General

The supplemental annuity is computed under one or more parts of the general formula discussed in Chapter 50, Computation of Annuity Under the General Formula, depending on the annuitant's total length of service.

B. Average Salary

The average salary is the average of the full rates of basic pay in effect **during ALL periods of reemployment credited in the computation**, with each rate weighted by the time it was in effect.

1. The high-3 average salary as described in Chapter 50 does not apply even if the annuitant works 3 or more years.
2. Use the full rates of basic pay even though the annuitant was not receiving the full rate because of the amount of offset of annuity.

NOTE: Give full credit in the computation for the time spent in part-time employment from the date of appointment to the date of separation, but prorate the salary of the position by the ratio between the part-time tour of duty and a full-time tour of duty. This is the opposite of the basic annuity computation for part-time service after April 6, 1986.

EXAMPLE: Bob is reemployed for 10 months at a salary of \$50,000. After that time, he continues working half-time for 4 months. His part-time basic pay is one-half of \$50,000, or \$25,000. His average salary for the supplemental annuity is computed as follows:

\$50,000 for 10 months=	\$ 41,666.67
\$25,000 for 4 months=	<u>\$ 8,333.33</u>
Total Salary	= <u>\$ 50,000.00</u>
Divided by Service Factor (14 months)	1.166667
Average Salary	= \$ 42,857.13

NOTE: See worksheet in section 100C for detailed instructions on computing average salary.

Section 100A5.1-2 Computation of Supplemental Annuity (Cont.)**C. Creditable Service
for Computation
Purposes**

If a reemployed annuitant is eligible for a supplemental annuity, creditable service for computation purposes includes:

1. All periods of actual, full-time or part-time (not intermittent) service performed subsequent to retirement or the separation on which the annuitant established title to a prior supplemental annuity.

PLUS

2. Length of service represented by any unused sick leave to the annuitant's credit earned during reemployment.

NOTE: The unused sick leave is only the amount accumulated since reemployment. Any sick leave unused when first retired was credited as service at that time and cannot be added again.

**D. Computation
Method**

The supplemental annuity is computed by using the general formula; for example, one and one-half percent of the average salary per year for the first 5 years, etc.

The portion of the general formula used in computing the supplemental annuity is determined by the amount of creditable service the individual had at the time of original retirement. The length of part-time service is not prorated, full credit is given.

The two examples shown below are atypical service history cases that illustrate which parts of the general formula are to be used and how they are applied.

EXAMPLE 1:	Reemployment Period	=	3 years
	Original Retirement	=	9 years
	Total Service	=	12 years

Because the length of service in the original retirement is more than 5 but less than 10 years of service, the computation method is:

1 3/4 percent x Average Salary x Time Factor for 1 year of reemployment service.

PLUS

2 percent x Average Salary x Time Factor for 2 years of reemployment service.

Section 100A5.1-2 Computation of Supplemental Annuity (Cont.)**D. Computation
Method (Cont.)**

EXAMPLE 2:	Reemployment Period	=	3 years
	Original Retirement	=	12 years
	Total Service	=	15 years

Because the length of service in the original retirement exceeds 10 years of service, the computation method is:

2 percent x Average Salary x Time Factor for 3 years of
reemployment service.

E. Survivor Annuity

An annuitant must have elected a reduced annuity to provide survivor benefits in order to elect an additional survivor annuity. The supplemental annuity is used to provide additional annuity to the spouse entitled to a survivor annuity (from the initial retirement), unless the annuitant elects in writing not to provide the additional annuity to the spouse. Spousal consent does not apply to an election not to provide a survivor increase.

The supplemental annuity is reduced by 10 percent for the election of an additional survivor annuity. The spouse will receive 55 percent of the amount of the supplemental annuity (there is no option to provide some different amount) before application of the 10 percent reduction.

A former spouse's survivor annuity may not be increased by a supplemental annuity.

Part 100A6 Redetermined Annuity**Section 100A6.1-1 Redetermined Annuity**

**A. Eligibility
Requirements**

A reemployed annuitant who completes at least 5 years of actual continuous full-time service and/or part-time service that is equivalent to at least 5 years full-time service, may **elect** to have his or her annuity redetermined under the law in effect at the time of separation from reemployment, in lieu of a supplemental annuity.

OPM will send election letters that define the difference in benefits for an annuitant who has worked as a reemployed annuitant for 5 or more years and needs to elect between selecting a redetermined annuity and a supplemental annuity. An annuitant who chooses a supplemental annuity will retain the elections made at initial retirement. An annuitant who chooses a redetermined annuity will be eligible to make new elections and will need to make decisions regarding survivor benefits, civilian service credit, post-1956 military deposit, and waiver of military retired pay.

NOTE: See section 100A2.1-3 about deposit requirements for a redetermined annuity.

Retired Members of Congress are not covered by the provisions for supplemental or redetermined annuities. Generally, a Member's annuity is suspended during reemployment (see section 100A1.1-3C). Contact OPM for further guidance regarding reemployment of Members.

**B. Computation of
the Redetermined
Annuity**

The redetermined annuity is usually computed by using the general formula described in Chapter 50. However, if the individual meets the requirements for a special computation, such as law enforcement or firefighters, the redetermined annuity will be computed under that rule.

NOTE: Creditable unused sick leave used in the original annuity computation PLUS any sick leave earned during the period of reemployment is included in the redetermined annuity computation.

Part-time reemployment service is credited in a redetermined annuity in the same manner as in a regular computation. Intermittent service, while it cannot be credited to meet the 5-year requirement in paragraph A above, may be credited in the redetermined annuity computation once title is established.

Section 100A6.1-1 Redetermined Annuity (Cont.)**B. Computation of
the Redetermined
Annuity (Cont.)**

EXAMPLE: David is a reemployed annuitant who retired initially on an optional retirement 12-31-79. He was reemployed full-time in the Federal government on 4-5-86 continuously until separation on 6-30-91. David elected to have retirement deductions withheld during the entire period of reemployment service. Since David was reemployed continuously for 5 or more years, he is eligible for a redetermined annuity.

Service History for David

Appointed	5-19-47
Optional Retirement	12-31-79
Reemployed	4-05-86
Separation	6-30-91

Sick leave balance (12-31-1979)	= 1240
Sick leave balance (6-30-1991)	= 410 hours

High-3 Average Salary = \$44,688

5-19-47 to 12-31-79	32 yrs	-	7 mos	-	12 days
4-5-86 to 6-30-91	5 yrs	-	2 mos	-	26 days
Creditable Sick Leave (1650 hours)			<u>9 mos</u>	=	<u>15 days</u>
Total Length of Service for Computation Purposes	38 yrs	-	7 mos	-	*23 days

*23 days are dropped for computation purposes

Computation Method:

High-3 Average Salary	\$44,688.00
Retirement Factor (38 yrs, 7 mos) x	<u>.734167</u>
Unreduced Annuity	\$32,808.45

NOTE: See Chapter 50 for additional information about the rules and procedures concerning the general formula.

Part 100A7 Procedures**Section 100A7.1-1 Agency Responsibilities**

- A. Verify Retirement Status Prior to Appointment** Agencies must determine whether an individual is receiving an annuity from the Government prior to appointment. Questions regarding this matter should be included in the application/resume for Federal employment submitted by the annuitant. In addition, the annuitant is required, as a condition of reemployment, to advise the agency whether he or she:
- Is then in receipt of annuity, and if so, the gross monthly amount of that annuity;
 - Is a disability annuitant, and if so, whether OPM has found him or her recovered from his disability, or restored to earning capacity; and
 - Receives an annuity based on an involuntary separation, that was not based on charges of misconduct or delinquency.
- For retired employees of the Foreign Service of the United States, see The Guide to Processing Personnel Actions (formerly FPM Supplement 296-33).
- B. Provide Notice to OPM Upon Appointment of Retired Employees** Upon reemployment of an annuitant, whether or not the annuity terminates upon reemployment, the employing agency must notify OPM immediately. Subchapter 100C contains a copy of the notification form that should be used to notify OPM (see Job Aid #5). It may be locally reproduced.
- C. Provide Notice to the Annuitant of the Effect of Reemployment** The agency must advise the annuitant, in writing, generally, of the effect reemployment has on annuitant status, and/or the continued receipt of annuity, the possible future retirement benefits that may be payable to an annuitant on the basis of reemployment, and whether the annuitant may elect to have retirement deductions withheld from his or her basic pay. This obligation may be met by providing the annuitant, on or before the date he or she starts work, with a copy of Job Aid #1 or Job Aid #2, found in section 100C1.1-1. (See Job Aid #1 addressed to CSRS annuitants and Job Aid #2 addressed to FERS annuitants.)
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Section 100A7.1-1 Agency Responsibilities (Cont.)

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| D. Reemployment Shortly After Retirement | <p>If an employee is being reemployed before OPM has computed the annuity, the agency must:</p> <ul style="list-style-type: none"> • Estimate the amount of the annuity; • Withhold that amount from his or her pay upon reemployment; • In addition to completing the normal application for retirement procedures, provide OPM information about the reemployment of the annuitant; and • Recompute the amount of the offset when OPM has made its award of annuity. |
| E. When Failure to Offset Annuity Occurs or Amount of Offset Is Incorrect | <p>Failure to offset annuity from pay creates an overpayment of salary that the agency must collect unless it determines that the overpayment qualifies for a waiver under debt collection criteria. The agency is responsible for reimbursing the Retirement Fund even if it waives the debt.</p> <p>NOTE: See Chapter 4, Debt Collection, for rules and procedures concerning failure to offset annuity for reemployed annuitants.</p> |
| F. Documentation to OPM Upon Separation of a Reemployed Annuitant | <p>1. If the Individual's Annuity Continued Through Reemployment.</p> <p>The agency must provide OPM with the following.</p> <ul style="list-style-type: none"> • SF 2806, Individual Retirement Record, listing all service in the agency after retirement and forwarding it as provided in Chapter 30, if retirement deductions were withheld or the reemployed annuitant applies for a supplemental or redetermined annuity or dies in service. • The annuitant's new SF 2801, Application for Immediate Retirement, if received by the agency. • The survivor's SF 2800, Application for Death Benefits, if received by the agency. <p>2. If the Individual's Annuity was Terminated On or During Reemployment.</p> <p>Process the separation of a former annuitant whose annuity terminated on or during reemployment in the same manner as any other separating employee.</p> |

Section 100A7.1-1 Agency Responsibilities (Cont.)

G. Provide Estimate of Supplemental or Redetermined Annuity	When requested, agencies should provide an estimate of the supplemental annuity or the redetermined annuity earned by the annuitant. Upon receipt of the application, OPM will send the annuitant election letters and will inform the annuitant of the amount of any deposits required and of the differences between a supplemental annuity and a redetermined annuity. (See Job Aid #6.)
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Section 100A7.1-2 Reemployed Annuitant Responsibilities

A. Provide Agency With Retirement Status Prior to Appointment

Questions regarding retirement status should be included in the application/resume for Federal employment. The annuitant is required, as a condition of reemployment, to advise the agency whether he or she:

- Is then in receipt of annuity, and if so, the gross monthly amount of that annuity;
- Is a disability annuitant, and if so, whether OPM has found him or her recovered from his disability, or restored to earning capacity; and
- Receives an annuity based on an involuntary separation, that was not based on charges of misconduct or delinquency.

For retired employees of the Foreign Service of the United States, see The Guide to Processing Personnel Actions (formerly FPM Supplement 296-33).

B. Application for Supplemental or Redetermined Annuity

If eligible upon separation from reemployment, a reemployed annuitant may apply for a supplemental or redetermined annuity. In order to receive the benefits, the reemployed annuitant must:

- Complete SF 2801, Application for Immediate Retirement; and
- File the application with the employing agency **within** 31 days of the date of separation, or with OPM, if the application is filed **more than** 31 days after the date of separation.

OPM will send the annuitant elections letters that describe the differences between a supplemental annuity and a redetermined annuity. (See section 100A6.1-1.)

C. Application to Make Deposit

OPM benefits specialists will send annuitants who did not have deductions withheld from reemployment pay a letter advising them of the various elections open to them so that the annuitants can make an informed election.

Section 100A7.1-3 Advice to Reemployed Annuitants

- | | |
|-------------------------------------|--|
| A. Life Insurance Coverage | <p>An annuitant who is reemployed in a position that is not excluded from Federal Employees' Group Life Insurance (FEGLI) coverage generally acquires life insurance coverage as an employee and insurance deductions must be made. See The Federal Employees Group Life Insurance Handbook for Personnel and Payroll Offices (formerly FPM Supplement 870-1) for information about the type of life insurance coverage available to reemployed annuitants and agency obligations related to life insurance coverage.</p> <p>NOTE: An annuitant who is reemployed in an excluded appointment not more than 3 days after leaving a covered position generally remains covered as an employee.</p> |
| B. Health Insurance Coverage | <hr/> <p>Federal Employees Health Benefits (FEHB) coverage as an annuitant excludes an individual from coverage as an employee.</p> <p>An individual who is not covered by FEHB as an annuitant and who is not excluded from coverage by the type of appointment may enroll. See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices (formerly FPM Supplement 890-1, subchapter S15) for additional information.</p> |
| C. Redetermined Annuities | <hr/> <p>OPM will send an election letter advising the annuitant that he or she must make new elections. He or she will have the same elections and decisions as though they were retiring for the first time.</p> <hr/> |

Subchapter 100B FERS
Part 100B1 General Information

Section 100B1.1-1 Overview

- A. Introduction** Subchapter 100B covers the reemployment of retired employees under the Federal Employees Retirement System (FERS).

This subchapter explains how FERS differs from CSRS. It refers readers to the established parallel procedure or gives the FERS rule if it is different.

- B. Organization of Subchapter** This subchapter has five parts.

PART	NAME OF PART	PAGE
100B1	General Information	34
100B2	Treatment of Pay Upon Reemployment	36
100B3	Supplemental Annuity	38
100B4	Redetermined Annuity	39
100B5	Procedures	40

- C. Applicable CSRS Provisions** The following parts and sections apply to FERS reemployed annuitants:

Section 100A1.1-2 Eligibility for Reemployment

Section 100A2.1-5 Disability Annuitants

Part 100A3 Reemployment of Military and Civilian Retirees to Meet Exceptional Employment Needs

Part 100A4 Amount Offset From Pay

Section 100A5.1-1 Eligibility Requirements (for Supplemental Annuity)

Section 100A7.1-3 Advice to Reemployed Annuitants

- D. Statement of Authority** This subchapter is based on the laws and regulations cited below.

- United States Code: 5 U.S.C. 8468
- Code of Federal Regulations: 5 CFR Part 837

Section 100B1.1-2 Status of Annuity Upon Reemployment

- A. General Rule** When an annuitant is reemployed, the annuity continues, and the amount of annuity that applies to the period of reemployment is offset from the reemployed annuitant's salary.
- B. When Annuity Terminates Upon Reemployment** EXCEPTIONS: See paragraphs B and C below.
A retiree's annuity is terminated upon reemployment in the Federal service when the annuity is based on disability and OPM has found the annuitant recovered or restored to earning capacity (see section 100A2.1-5).
- C. When Annuity Is Suspended During Reemployment** A retiree's annuity is suspended when:
- The annuitant is appointed as a justice or judge of the United States, as defined by section 451 of title 28 of the United States Code; or
 - The annuitant receives an interim appointment under the order of an administrative or judicial forum under the provisions of the Public Law 101-12, and OPM's regulations at 5 CFR 772.102.
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Part 100B2 Treatment of Pay Upon Reemployment**Section 100B2.1-1 Introduction**

A. General Rule

The pay of a reemployed annuitant is subject to:

1. Offset of annuity during the period of reemployment; and

EXCEPTION 1: The annuity terminates if it is based on disability and OPM has found the annuitant recovered or restored to earning capacity.

EXCEPTION 2: The annuity of a FERS annuitant reemployed before January 8, 1988, terminated on reemployment. These individuals are entitled to a redetermined annuity on separation.

2. Retirement deductions. (Even for reemployed CSRS annuitants who elect FERS. Retirement deductions also are withheld even if the reemployment is under a temporary appointment.)

NOTE: If the appointment is intermittent or covered by another retirement system for Federal employees, retirement deductions will not be withheld.

Section 100B2.1-2 Treatment of Pay When Annuity Continues

A. General Rules

The following general rules apply to FERS annuitants whose annuity continues upon reemployment.

1. The pay received during reemployment is offset by the allocable amount of annuity (see part 100A4 in the CSRS subchapter for information about the amount of offset).
2. FERS retirement deductions are mandatory. The deduction rate for FERS employees after 1989 is .80 percent > and for special group employees, 1.3 percent. <
3. Eligibility for a supplemental annuity accrues after 1 actual, continuous year of full-time reemployment, or the part-time equivalent (see part 100B3 for information on the eligibility requirements and computation of the supplemental annuity).
4. Eligibility for a redetermined annuity accrues after 5 or more actual, continuous years of full-time reemployment, or the part-time equivalent (see part 100B4 for the eligibility requirements and computation of the redetermined annuity).
5. Social Security deductions are withheld on the amount of salary **after** the reduction for the annuity payable.

EXCEPTION: The above rules do not apply when a reemployed annuitant is approved for waiver of offset of pay under exceptional or unusual circumstances outlined in part 100A3.

B. Agency Contributions

The employing agency must pay the normal agency contribution based on the reemployed annuitant's basic pay before any offset. In addition, the agency must pay OASDI employer taxes.

Part 100B3 Supplemental Annuity
Section 100B3.1-1 Computation of Supplemental Annuity

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|---|---|
| A. Applicable CSRS Provisions | All provisions of section 100A5.1-2 in the CSRS subchapter apply under FERS, with the exceptions noted below. |
| B. Creditable Sick Leave | The unused sick leave is only the amount accumulated before the effective date of a FERS election. When a FERS election was effective before the date of reemployment, no unused sick leave can be credited in the supplemental annuity computation. |
| C. Survivor Annuity | <p>A FERS annuitant must have elected a reduced annuity to provide survivor benefits in order to elect an additional survivor annuity. The supplemental annuity is used to provide additional annuity to the spouse or former spouse entitled to a survivor annuity, unless the annuitant elects in writing not to provide the additional annuity to the spouse.</p> <p>The supplemental annuity is reduced by 10 percent for the additional survivor annuity. The spouse will receive 50 percent of the amount of the supplemental annuity before application of the 10 percent reduction. There is no option to provide a survivor annuity at 25 percent of the supplemental annuity.</p> |
| D. Computation Method | In the computation of a supplemental annuity, FERS service is credited at the rate of 1 percent of the average salary per year of service. Part-time FERS reemployed annuitant service is computed using the part-time formula. The 1.1 percent of average salary per year of service applicable to annuities of people who retire at least age 62 with at least 20 years of service does not apply in computing a supplemental annuity. |
| E. Reemployed CSRS Annuitant Who Elects FERS | Where a reemployed CSRS annuitant elects FERS during the period of reemployment, the portion of the supplemental annuity pertaining to the CSRS service is computed under the general formula for CSRS annuities, while the portion pertaining to the FERS service is computed under the general FERS formula. If a reemployed annuitant was reemployed for less than 1 month under CSRS, no CSRS credit is allowed. |

EXAMPLE: Joan, a CSRS annuitant with 12 years of service, is reemployed in a full-time position. She elects FERS, which is effective 3 months after the date of her reemployment. She works for another 9 months, then separates and applies for a supplemental annuity. Joan gets credit for the 3 months of CSRS service at the CSRS rate of 2 percent of average salary per year, and credit for the 9 months of FERS service at the rate of 1 percent of average salary per year.

Part 100B4 Redetermined Annuity

Section 100B4.1-1 Redetermined Annuity

A. Applicable CSRS Provisions All of the provisions in part 100A6 in the CSRS subchapter apply under FERS, with one exception. The exception is noted below in paragraph B.

B. Creditable Sick Leave Unused sick leave earned during the period of reemployment is included in the recomputation of a FERS transferee annuity with a CSRS component. The amount of sick leave creditable is the lesser of the amount:

- At date of transfer to FERS; or
- At date of retirement.

Unused sick leave credited in an earlier retirement remains to the employee's credit, and may be credited in the CSRS component. Where there is no CSRS component, sick leave is not creditable in the FERS redetermined annuity computation.

Part 100B5 Procedures**Section 100B5.1-1 Agency Responsibilities**

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|--|---|
| A. Applicable CSRS Provisions | All of the provisions of section 100A7.1-2 in the CSRS subchapter apply under FERS, with one exception. The exception is noted below in paragraph B. |
| B. Documentation to OPM Upon Separation of a Reemployed Annuitant | <div style="border-top: 1px solid black; padding-top: 5px;">1. If the Individual's Annuity Continued Through Employment.

The agency must provide OPM with the following:<ul style="list-style-type: none">• SF 3100, Individual Retirement Record, listing deductions and all service in the agency after retirement and forwarding it as provided by Chapter 30; and• The annuitant's new SF 3107, Application for Immediate Retirement, if received by the agency; or• The survivor's SF 3104, Application for Death Benefits, if received by the agency.</div> <div style="padding-top: 10px;">2. If the Individual's Annuity was Terminated On or During Employment.

Process the separations of former annuitants whose annuity terminated on or during reemployment in the same manner as any other separating employee.</div> |
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Section 100B5.1-2 Reemployed Annuitant Responsibilities

A. Provide Agency With Retirement Status Prior to Appointment

Questions regarding retirement status should be included in the application/resume for Federal employment. The annuitant is required, as a condition of reemployment, to advise the agency whether he or she:

- Is then in receipt of annuity, and if so, the gross monthly amount of that annuity;
- Is a disability annuitant, and if so, whether OPM has found him or her recovered from his disability, or restored to earning capacity; and
- Receives an annuity based on an involuntary separation, that was not based on charges of misconduct or delinquency.

For retired employees of the Foreign Service of the United States, see The Guide to Processing Personnel Actions (formerly FPM Supplement 296-33).

B. Application for Supplemental or Redetermined Annuity

If eligible upon separation from reemployment, a reemployed annuitant may apply for a supplemental or redetermined annuity. In order to receive either of the benefits, the reemployed annuitant must:

- Complete SF 3107, Application for Immediate Retirement (and Schedules A, B, and C when necessary);
- Complete SF 3107-2, Spouse's Consent to Survivor Election, if applicable; and

- File the application with the employing agency.

C. Application to Make Deposit

For FERS transferees, if no retirement deductions were withheld during a period of reemployment under CSRS or CSRS Offset and the annuitant wishes to make a deposit to cover the reemployment service for which no deductions were withheld from pay, he or she must so indicate in writing in an attachment to the application for retirement.

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Subchapter 100C Job Aids**Section 100C1.1-1 Worksheets and Job Aids for Local Reproduction**

This subchapter contains copies of the following worksheets and job aids for local reproduction:

- Job Aid #1 Model Notice to Reemployed CSRS Annuitants
- Job Aid #2 Model Notice to Reemployed FERS Annuitants
- Job Aid #3 Model Request for Annuitant Information
- Job Aid #4 Memorandum to Agency Payroll Office: Notification of Retirement Deductions to be Withheld from Pay
- Job Aid #5 Notification of Reemployment of An Annuitant
- Job Aid #6 Supplemental Annuity Computation Worksheets
- Job Aid #7 Agency Letter of Request to OPM for CSRS Service Credited in Current Annuity
- Job Aid #8 Table Defining Rules for Reemployment After CSRS Retirement
- Job Aid #9 Table Defining Rules for Reemployment After FERS Retirement

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Job Aid #1 Model Notice to Reemployed CSRS Annuitants

NOTICE TO REEMPLOYED CSRS ANNUITANTS

This notice provides you with important information about how reemployment will affect your status as an annuitant, whether you will continue to receive annuity during and after the period of reemployment, and what future retirement benefits may be payable to you on the basis of reemployment.

**ANNUITY
STOPS**

Reemployment will cause your annuity to stop if --

- (1) You are a disability annuitant whom OPM has found recovered or restored to earning capacity prior to reemployment;
- (2) You are a disability annuitant who was not disabled for your National Guard Technician position but were awarded disability annuity because you were medically disqualified for continued membership in the National Guard; or
- (3) Your annuity is based on an involuntary separation (other than a separation that was required by law based on your age and length of service, or a separation for cause on charges of misconduct or delinquency) and your new appointment is permanent in nature (for example--Career, Career Conditional, or Excepted).
- (4) You receive a Presidential appointment subject to retirement deductions.

**Future
Benefits**

When your annuity stops, you have the same status as any other Federal employee employed in an equivalent position with a similar service history. However, your CSRS annuity will be reinstated after you again leave Federal employment, unless your right to receive that annuity has been terminated by another provision of law, or you are entitled to either an immediate or deferred CSRS or FERS annuity based on this new separation.

**ANNUITY
CONTINUES**

If your annuity does not stop under the rules discussed above, then you will continue to receive it while you are working. Your pay will be reduced by the amount of annuity paid for the period you work. If you do not work full time, the reduction in pay will be adjusted proportionately. However, some pay is not subject to this reduction for annuity. Pay is not reduced for annuity for a period during which you have elected to receive injury compensation benefits in lieu of annuity, or when you receive a lump-sum payment of annual leave on separation.

**Future
Benefits**

Reemployment may increase your retirement and death benefits. As a reemployed annuitant, you can earn either a supplemental annuity or a redetermined annuity. A supplemental annuity is an annuity that is added on to your present annuity. A redetermined annuity is a recomputed annuity that takes the place of your present annuity. If you work as a reemployed annuitant on a full time, continuous basis for at least 1 year, you may be entitled to a supplemental annuity. If you work part time, you must work a proportionately longer period to earn a supplemental annuity. If your reemployment continues for at least 5 years, or the part-time equivalent, you may elect a redetermined annuity. Intermittent service cannot be counted in establishing eligibility for a supplemental or redetermined annuity, and cannot be used in the computation of a supplemental annuity. If you die while reemployed, after becoming eligible for either a supplemental or redetermined annuity, your surviving spouse may have his or her survivor benefit either increased or recomputed.

CSRS reemployed annuitant service cannot be credited in a supplemental or redetermined annuity unless either a deposit, > with interest, < is paid, after separation, or retirement deductions are withheld. If you are reemployed in either a full-time or part-time position you may elect to have retirement deductions withheld from your pay. Both retirement deductions and a deposit are a percentage of your basic pay,> (7, 7.5, or 8 percent) < before it is reduced for annuity.

(Continued on next page)

Job Aid #1 (Cont.)**Model Notice to Reemployed CSRS Annuitants (Cont.)****DISABILITY**

The following are important facts that may affect your future retirement benefits if you are a disability annuitant --

- (1) If you are reemployed on a permanent basis in a position equivalent in grade and pay to the position from which you retired, OPM may find that you have recovered from your disability;
- (2) If you are reemployed subject to medical and physical qualification standards equivalent to those of the position from which you retired, OPM may find that you have recovered from your disability;
- (3) The pay of the position in which you are reemployed, prior to the offset of annuity, will be included as earnings in determining whether you are restored to earning capacity and your annuity must stop;
- (4) Receipt of, or continued entitlement to receive, full or partial injury compensation benefits from the Department of Labor's Office of Workers' Compensation during reemployment, when those benefits are based on the same injury or medical condition that is the basis for OPM's award of disability retirement, is conclusive evidence (unless there is contravening medical evidence) that you have not recovered from your disability; and
- (5) If you are age 60 or over, your annuity cannot be stopped because of your earnings, and OPM can find that you are recovered only if you make such a request.

EXCEPTIONS

Not all of the above rules apply to all reemployed annuitants. If you are reemployed --

- (1) Under special provisions for positions for which there is exceptional difficulty in recruiting or retaining a qualified employee, or there is a direct threat to life or property, or other unusual circumstances warranting emergency employment;
- (2) On an interim basis, as a consequence of an administrative or judicial body reviewing the grounds for your separation;
- (3) As a Presidential appointee to a position that is permanent in nature;
- (4) As a former Member of Congress who separated from Congressional service with more than 5 years of service as a Member of Congress;
- (5) As a justice or judge of the United States, as defined by section 451 of title 28 of the United States Code; or
- (6) Under another retirement system for Federal employees

-- you should ask your employing agency for information about special retirement rules that may apply to you.

FEDERAL EMPLOYEES HEALTH BENEFITS (FEHB) PROGRAM**ANNUITY
STOPS**

If your annuity stops upon reemployment, your FEHB coverage as an annuitant stops, too. If your appointment is one that gives you eligibility for FEHB coverage, you can enroll in FEHB when you are reemployed.

**ANNUITY
CONTINUES**

If your annuity continues after you are reemployed, your FEHB coverage as an annuitant continues and withholding continues to be made from your annuity payment.

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Job Aid #1 (Cont.)**FEDERAL EMPLOYEES GROUP LIFE INSURANCE (FEGLI) PROGRAM****ANNUITY
STOPS**

If your annuity stops upon reemployment, your insurance as an annuitant stops without a right to convert to an individual policy. You acquire life insurance coverage as an employee under the same conditions as any other employee who is rehired in the Federal service. For details, ask your prospective employing office for the publication RI 76-21, Federal Employees' Group Life Insurance, which describes the FEGLI Program.

**ANNUITY
CONTINUES**

If your annuity continues after you are reemployed, you retain the life insurance you have as a retiree; however, if the type of appointment you have makes you eligible for FEGLI coverage as an employee, Basic Life insurance, the Standard Optional insurance, and the Family Optional insurance are suspended. They will be resumed at the same rate when the reemployment ends, except for any applicable reductions that normally begin at age 65. During your reemployment, you will have Basic Life, Standard Option, and Family Option as an employee (including Accidental Death and Dismemberment coverage, where applicable) and withholding will be made from your pay. Additional Optional insurance, if you have it, will continue to be withheld from your annuity payment unless you request that it also be suspended so that you can have Additional Optional insurance as an employee. If you choose to have Additional Optional insurance as an employee, you will be subject to the same conditions as other employees who are rehired. Ask your prospective employing office for the publication RI 76-21, Federal Employees' Group Life Insurance, which describes the FEGLI Program.

If you die during the period of reemployment, your survivor will receive either the amount of Basic Life insurance you had as an employee or the amount of the suspended Basic Life you had as an annuitant whichever is larger. If you have Standard Optional and Family Optional insurance, the amount you have as an employee is the amount payable if you die as a reemployed annuitant. If you have Additional Optional insurance as an employee rather than as an annuitant, the amount you have as an employee is the amount payable if you die as a reemployed annuitant. If you had Additional Optional as an annuitant, that is the amount payable.

NOTE: If you retire and are reemployed under a temporary appointment without a break in service or a break in service of 3 days or less, you are eligible for FEGLI coverage as an employee. If the break in service before the temporary appointment begins is more than 3 days, you are not generally eligible for FEGLI coverage as an employee.

CAUTION: Any waiver or declination of insurance you file as a reemployed annuitant will affect your suspended life insurance as an annuitant as well as the coverage you have as an employee.

When you leave the reemployment, you can keep insurance you acquired because of the reemployment if:

- You qualify for a supplemental annuity or you acquire a new annuity right and
- You have had the insurance (or number of multiples, in the case of Additional Optional insurance) as an employee (including the time as a reemployed annuitant) for at least the 5 years of service immediately preceding your separation from the reemployment (or for all periods of service during which you were eligible for the insurance, if less than 5 years).

If you keep insurance you acquired during the reemployment, the suspended insurance of the same type terminates.

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Job Aid #2

Model Notice to Reemployed FERS Annuitants

NOTICE TO REEMPLOYED FERS ANNUITANTS

This notice provides you with important information about how reemployment will affect your status as an annuitant, whether you will continue to receive annuity during and after the period of reemployment, and what future retirement benefits may be payable to you on the basis of reemployment.

**ANNUITY
STOPS**

Reemployment will cause your annuity to stop if --

- (1) You are a disability annuitant whom OPM has found recovered or restored to earning capacity prior to reemployment; or
- (2) You are a disability annuitant who was not disabled for your National Guard Technician position but were awarded disability annuity because you were medically disqualified for continued membership in the National Guard.

**Future
Benefits**

When your annuity stops, you have the same status as any other Federal employee employed in an equivalent position with a similar service history. When you again leave Federal service you will be entitled to either an immediate or deferred FERS annuity based on this new separation. Generally, the annuity will be computed on the basis of your service and salary history at the time of the future separation from Federal service.

**ANNUITY
CONTINUES**

If your annuity does not stop under the provisions discussed above, then you will continue to receive it while you are working. Your pay will be reduced by the amount of annuity paid for the period you worked. If you do not work full time, the reduction in pay will be adjusted proportionately. However, some pay is not subject to this reduction for annuity. Pay is not reduced for annuity for a period during which you have elected to receive injury compensation benefits in lieu of annuity, or when you receive a lump-sum payment of annual leave on separation. Unless your reemployment is on an intermittent basis, retirement deductions will be withheld from your pay. The retirement deductions are a percentage of your basic pay, > (.8 or 1.3), < before it is reduced for annuity.

**Future
Benefits**

Reemployment may increase your retirement and death benefits. As a reemployed annuitant, you can earn either a supplemental annuity or a redetermined annuity. A supplemental annuity is an annuity that is added on to your present annuity. A redetermined annuity is a recomputed annuity that takes the place of your present annuity. If you work as a reemployed annuitant on a full time, continuous basis for at least 1 year, you may be entitled to a supplemental annuity. If you work part time, you must work a proportionately longer period to earn a supplemental annuity. If your reemployment continues for at least 5 years, or the part-time equivalent, you may elect a redetermined annuity. Intermittent service cannot be counted in establishing eligibility for a supplemental or redetermined annuity, and cannot be used in the computation of a supplemental annuity. If you die while reemployed, after establishing eligibility for either a supplemental or redetermined annuity, your surviving spouse may have his or her survivor benefit either increased or recomputed.

(Continued on next page)

Job Aid #2 (Cont.) Model Notice to Reemployed FERS Annuitants (Cont.)

**DISABILITY
ANNUITANTS**

The following are important facts that may affect your future retirement benefits if you are a disability annuitant --

- (1) If you are reemployed on a permanent basis in a position equivalent in grade and pay to the position from which you retired, OPM may find that you have recovered from your disability;
- (2) If you are reemployed subject to medical and physical qualification standards equivalent to those of the position from which you retired, OPM may find that you have recovered from your disability;
- (3) The pay of the position in which you are reemployed, prior to the offset of annuity, will be included as earnings in determining whether the disability annuity will stop due to restoration to earning capacity;
- (4) Receipt of, or continued entitlement to receive, full or partial injury compensation benefits from the Department of Labor's Office of Workers' Compensation during reemployment, when those benefits are based on the same injury or medical condition that is the basis for OPM's award of disability retirement, is conclusive evidence (unless there is contravening medical evidence) that you have not recovered from your disability; and
- (5) If you are age 60 or over your annuity cannot be stopped because of your earnings, and OPM can find that you are recovered only if you make such a request.

EXCEPTIONS

Not all of the above rules apply to all reemployed annuitants. If you are reemployed --

- (1) Under special provisions for positions for which there is exceptional difficulty in recruiting or retaining a qualified employee, or there is a direct threat to life or property, or other unusual circumstances warranting emergency employment;
- (2) On an interim basis, as a consequence of an administrative or judicial body reviewing the grounds for your separation; or
- (3) Under another retirement system for Federal employees

--you should ask your employing agency for information about other rules that may apply to you.

FEDERAL EMPLOYEES HEALTH BENEFITS (FEHB) PROGRAM

**ANNUITY
STOPS**

If your annuity stops upon reemployment, your FEHB coverage as an annuitant stops, too. If your appointment is one that gives you eligibility for FEHB coverage, you can enroll in FEHB when you are reemployed.

**ANNUITY
CONTINUES**

If your annuity continues after you are reemployed, your FEHB coverage as an annuitant continues and withholding continues to be made from your annuity payment.

(Continued on next page)

Job Aid #2 (Cont.)

FEDERAL EMPLOYEES GROUP LIFE INSURANCE (FEGLI) PROGRAM

**ANNUITY
STOPS**

If your annuity stops upon reemployment, your insurance as an annuitant stops without a right to convert to an individual policy. You acquire life insurance coverage as an employee under the same conditions as any other employee who is rehired in the Federal service. For details, ask your prospective employing office for the publication RI 76-21, Federal Employees' Group Life Insurance, which describes the FEGLI Program.

**ANNUITY
CONTINUES**

If your annuity continues after you are reemployed, you retain the life insurance you have as a retiree; however, if the type of appointment you have makes you eligible for FEGLI coverage as an employee, Basic Life insurance, the Standard Optional insurance, and the Family Optional insurance are suspended. They will be resumed at the same rate when the reemployment ends, except for any applicable reductions that normally begin at age 65. During your reemployment, you will have Basic Life, Standard Option, and Family Option as an employee (including Accidental Death and Dismemberment coverage, where applicable) and withholding will be made from your pay. Additional Optional insurance, if you have it, will continue to be withheld from your annuity payment unless you request that it also be suspended so that you can have Additional Optional insurance as an employee. If you choose to have Additional Optional insurance as an employee, you will be subject to the same conditions as other employees who are rehired. Ask your prospective employing office for the publication RI 76-21, Federal Employees' Group Life Insurance, which describes the FEGLI Program.

If you die during the period of reemployment, your survivor will receive either the amount of Basic Life insurance you had as an employee or the amount of the suspended Basic Life you had as an annuitant whichever is larger. If you have Standard Optional and Family Optional insurance, the amount you have as an employee is the amount payable if you die as a reemployed annuitant. If you have Additional Optional insurance as an employee rather than as an annuitant, the amount you have as an employee is the amount payable if you die as a reemployed annuitant. If you had Additional Optional as an annuitant, that is the amount payable.

NOTE: If you retire and are reemployed under a temporary appointment without a break in service or a break in service of 3 days or less, you are eligible for FEGLI coverage as an employee. If the break in service before the temporary appointment begins is more than 3 days, you are not generally eligible for FEGLI coverage as an employee.

CAUTION: Any waiver or declination of insurance you file as a reemployed annuitant will affect your suspended life insurance as an annuitant as well as the coverage you have as an employee.

When you leave the reemployment, you can keep insurance you acquired because of the reemployment if:

- You qualify for a supplemental annuity or you acquire a new annuity right and
- You have had the insurance (or number of multiples, in the case of Additional Optional insurance) as an employee (including the time as a reemployed annuitant) for at least the 5 years of service immediately preceding your separation from the reemployment (or for all periods of service during which you were eligible for the insurance, if less than 5 years).

If you keep insurance you acquired during the reemployment, the suspended insurance of the same type terminates.

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Job Aid #3

Model Request for Annuitant Information

[Name and Address of Annuitant]

Dear M_____:

Congratulations on being selected for appointment with [name of agency] as [title of position]. Before appointment, and as a condition of reemployment, you must provide us with the following information--

(1) Do you now receive an annuity from the U.S. Office of Personnel Management (OPM)?
[] YES [] NO

(2) What is your claim number? CSA_____

(3) What is the gross monthly amount of annuity (the amount before deductions for taxes, insurance, etc.) you are now receiving? \$_____.

(Please attach a copy of the latest document you have received from OPM showing the gross amount of annuity.)

(4) Are you a disability annuitant? [] YES [] NO

(5) If the answer to question 4 is yes, has OPM found you recovered from your disability, or restored to earning capacity? [] YES [] NO

(Please attach a copy of the OPM decision that you are either recovered or restored to earning capacity.)

(6) If you are a CSRS annuitant, was your retirement based on an involuntary separation, not for charges of misconduct or delinquency. [] YES [] NO

Please answer the questions above, and attach copies of the requested documents, if applicable. Return this request and the requested documents to me as soon as possible. Without the requested information, we cannot complete the appointment process.

Sincerely,

Office of Personnel

Job Aid #4 Memorandum to Agency Payroll Office: Notification of Retirement Deductions to be Withheld from Pay**MEMORANDUM TO AGENCY PAYROLL OFFICE****NOTIFICATION OF RETIREMENT DEDUCTIONS TO BE WITHHELD FROM PAY**

"I, _____,

(Reemployed Annuitant's Full Name)

(employee number)

elect to have Civil Service Retirement deductions withheld from my pay during reemployment. I understand my election is irrevocable as long as I am employed without a break in service."

Signed: _____

Reemployed Annuitant

Date

Job Aid #5 Notification of Reemployment of Annuitant

NOTIFICATION OF REEMPLOYMENT OF AN ANNUITANT

OPM needs this information to determine continued eligibility for annuity.

The agency must complete this form and mail it, along with a copy of the Standard Form 50, Notification of Personnel Action, or agency equivalent to.

**Office of Personnel Management
Retirement Operations Center
Post Office Box 45
Boyers, PA 16017**

Retirement Claim Number: _____

1. Name of Annuitant: _____
(Last, First, Middle)
2. Date of Birth: _____
3. Social Security Number: _____ - _____ - _____
4. Type of Appointment: _____
5. Date of Appointment: _____
(Month, Day, Year)
6. What deductions for life insurance, if any, are being withheld from the annuity: ____None
____Basic ____Option A ____Option B ____Option C
7. Was this appointment granted to provide interim relief pending further judicial or administrative review of an agency adverse action, under the provisions of 5 CFR § 772.102?

[] YES [] NO

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Job Aid #5 (Cont.) Notification of Reemployment of An Annuitant (Cont.)**Complete items 8 through 10 below only if subject is a disability annuitant.**

8. Position Description:

9. Pay System/Grade:

10. List Attached Medical Documentation:

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

11. Agency Certification:

I certify that the information provided above is correct.

<hr/>	<hr/>
(Printed Name)	(Signature)

<hr/>	<hr/>
(Position Title/Grade)	(Date)

(Agency Address)

(Telephone Number)

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Job Aid #6 Supplemental Annuity Computation Worksheets

Supplemental Annuity Computation Worksheets

Instructions:

1. Complete the appropriate parts of the worksheet as indicated.

	Survivor		No Survivor	
	Full Time Only	Some Part-Time	Full Time Only	Some Part-Time
CSRS Annuitant, does not elect FERS	I, III, V, VII, VIII	I, III, V, VII, VIII	I, III, V, VII	I, III, V, VII
CSRS Annuitant, elects FERS	I, III, IV, V, VI, VII, VIII	I, II, III, IV, V, VI, VII, VIII	I, III, IV, V, VI, VII	I, II, III, IV, V, VI, VII
FERS Annuitant	II, IV, VI, VII, VIII	II, IV, VI, VII, VIII	II, IV, VI, VII	II, IV, VI, VII

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Job #6 (Cont.)**PART I CSRS Average Salary****Columns**

- A = Beginning date of each employment period and beginning dates of each pay change
- B = The last date at each rate of pay ending with the final date of separation
- C = The salary rate in effect as of the date in A*
- D = Total time at rate of pay
- E = Time factor for each rate of pay (See section 100.C1.1-2, Chart 1)
- F = Salary earned at each rate of pay (C x E)

A FROM			B TO			C ANNUAL BASIC PAY	D TOTAL TIME			E TIME FACTORS	F SALARY EARNED (C x E)
YR	MO	DAY	YR	MO	DAY		YRS	MOS	DAYS		
						TOTALS					

\$_____ ÷ _____ = \$_____

Total Salary Earned Total Time Factors Average Salary

*Reduced salary for part-time service.

Job Aid #6 (Cont.)

PART II FERS Average Salary

Columns

- A = Beginning date of each employment period and beginning dates of each pay change
- B = The last date at each rate of pay ending with the final date of separation
- C = The salary rate in effect as of the date in A*
- D = Total time at rate of pay
- E = Time factor for each rate of pay (See section 100.C1.1-2, Chart 1)
- F = Salary earned at each rate of pay (C x E)

A FROM			B TO			C ANNUAL BASIC PAY	D TOTAL TIME			E TIME FACTORS	F SALARY EARNED (C x E)
YR	MO	DAY	YR	MO	DAY		YRS	MOS	DAYS		
						TOTALS					

\$_____ ÷ _____ = \$_____

Total Salary Earned Total Time Factors Average Salary

*Full-time equivalent salary for part-time service.

Job Aid #6 (Cont.)**PART III Total CSRS Service as a Reemployed Annuitant**

A	B	C	D (Do not list noncreditable periods of service)		
STARTING YR-MO-DY	ENDING YR-MO-DY	COVERED NONDEDUCTION	YRS	MOS	DAYS
TOTAL					
UNUSED SICK LEAVE *					
TOTAL CREDITABLE SERVICE					
TOTAL SERVICE FOR COMPUTATION PURPOSES					

PART IV Total FERS Service as a Reemployed Annuitant

A	B	C	D (Do not list noncreditable periods of service)		
STARTING YR-MO-DY	ENDING YR-MO-DY	COVERED	YRS	MOS	DAYS
TOTAL CREDITABLE SERVICE					
TOTAL SERVICE FOR COMPUTATION PURPOSES					

*For FERS transferee use lesser of amount at date of transfer or date of retirement. Do not complete for FERS only.

Job Aid #6 (Cont.)**PART V CSRS Service Factor**

Description	Years	Months	Service Factor
Total CSRS Service and Unused Sick Leave Credited in Original Annuity or Prior Supplemental Annuities*			
Plus Total CSRS Service for This Supplemental Annuity (From PART III)			
Equals Total CSRS Service			**
Less Total CSRS Service and Unused Sick Leave Credited in Original Annuity or Prior Supplemental Annuities			**
Equals Total CSRS Service Credited in Supplemental Annuity, and Service Factor			

*Use Job Aid #3 to obtain this information from OPM.

**From Chart 3, Section 100C1.2, Charts

PART VI FERS Service Factor

	Years	Months	Service Factor
Total FERS Service (From PART IV) and Service Factor*			
Part-Time Service Adjustment:			
Total Days Worked During Reemployed Annuitant Service Credited in this Supplemental Annuity			
Divided by 260, Equals			
Divided by Total Time Factor (From PART II)			
Equals Part-Time Service Adjustment Factor		x	**
Result Step 1 Times Result Step 6 Equals Adjusted FERS Service Factor			

*From Chart 4 of Section 100C.1-2, Charts.

**Where no part-time service is involved, this factor should equal 1.

Job Aid #6 (Cont.)**PART VII Supplemental Annuity Computation**

Step	CSRS	FERS
Average Salary		
Times Service Factor		
Equals Unreduced Annual Annuity		
Age Reduction Factor		
Subtotal		
Less 10 Percent of Unpaid Pre-October 1, 1982 Deposit		
Subtotal		
CSRS and FERS Annual Total		
Survivor Reduction of 10 Percent, if Applicable		x .90
Annual Supplemental Annuity		
Divided by Twelve, and Rounded Down, Equals Monthly Supplemental Annuity		

PART VIII Survivor Annuity Increase

Survivor Annuity Increase	
CSRS and FERS Annual Supplemental Annuity (From PART VII)	
Times Factor (.045833 if CSRS; .041667 if FERS)	
Monthly Survivor Annuity Adjustment (Rounded Down)	

Job Aid #7**Agency Letter of Request to OPM for CSRS Service Credited in Current Annuity**

Office of Personnel Management
Retirement Operations Center
Boyers, PA 10017

Name _____

CSA _____

The above named annuitant has been reemployed by this agency and has requested an estimate of the amount of supplemental annuity payable to him/her on separation. In order to make that computation, we need to know the amount of CSRS service credited in his/her current annuity.

Please provide us with that information as soon as possible.

Name

Address

The amount of CSRS service credited in this individual's annuity is:

_____ Years _____ Months

Retirement Operations Center
Boyers, PA 16017

Blank

Job Aid #8

Reemployment After CSRS Retirement

Basis for Retirement	Type of Appointment ¹	Annuity During Reemployment	Salary Deductions During Reemployment	Annuity After Reemployment Ends
Optional, including Early Voluntary Mandatory ²	Any Type (no retirement deductions automatically withheld unless elects to join FERS)	Continued without interruption	Amount of annuity allocable to reemployment (salary reduced by amount of annuity) ³ If reemployed part-time, salary is reduced by a percentage of annuity proportional to the part-time schedule.	Continues with a supplemental annuity payable if final period of reemployment consists of at least 1 year of continuous full-time service, or continuous part-time service that is equivalent to 1 year full-time service. ⁴
Disability (Not found recovered or restored to earning capacity)	Any Type (no retirement deductions automatically withheld, unless elects to join FERS)	Continued without interruption, unless later found recovered or restored to earning capacity. ⁶	If reemployed in CSRS-Offset position, FICA withheld but only for salary remaining after reduction for amount of annuity. ⁸	May elect to have entire annuity recomputed if at least 5 years of service (or part-time service that is equivalent to 5 years of full-time service is completed).
Discontinued Service (Involuntary Separation)	Not subject to retirement coverage (no retirement deductions automatically withheld, unless elects to join FERS)	Continued without interruption	Reemployed annuitant may also elect to have retirement deductions withheld from his salary to avoid having to pay a deposit later to credit reemployed service.	May qualify for annuity redetermination (new annuity) right based on law at time of subsequent separation.
	Subject to retirement coverage (retirement deductions withheld)	Terminated from day of reemployment ³	Applicable retirement deductions from salary: Full CSRS employee = 7 or 7 1/2% CSRS Offset = FICA tax plus the difference between 7 or 7 1/2% and FICA tax. ⁸	
Disability (already found recovered or restored to earning capacity) ⁶	Subject to retirement coverage (retirement deductions withheld) ⁷	Terminated from day of reemployment		
	Not subject to retirement coverage (no retirement deductions withheld)	Discontinued from day of reemployment	FICA tax ⁸	May be restored (same rate) if reemployed annuitant is under age 62 and other conditions are met. ⁷

See reverse side for footnotes.

Job Aid #8 (Cont.)

1. A CSRS annuitant reemployed after a break in service of more than 3 days and in a position not excluded from FERS, has a 6-month opportunity to elect to join FERS.
2. This applies to certain employees covered under special provisions of the retirement law such as law enforcement personnel or air traffic controllers.
3. PL 101-509 (11-5-90) allows the exemption of certain reemployed annuitants from requirements for annuity termination or offset of salary by amount of annuity, if employee is (1) in a position for which there is an "exceptional difficulty in recruiting or retaining a qualified employee" or (2) serving on a temporary basis in emergency situations involving a "direct threat to life or property or other unusual circumstances." OPM's Career Entry Group is responsible for acting upon agency requests for waivers and answering any inquiries related to administration of the waiver authority.

Such an employee receives full salary and annuity, but does not receive credit for the reemployed service toward either a supplemental or redetermined annuity.
4. All deposit service after 10-1-82 must be paid in order for it to be included in the supplemental computation. Also, if reemployment is under another retirement system for Federal or D.C. Government employees, no supplemental annuity is payable.
5. This assumes that the employing agency determined that Social Security coverage applied, consistent with IRS guidance.
6. If a disability retiree is under age 60 and determined to be medically recovered or restored to earning capacity, annuity payments are continued for 1 year following recovery or 6 months following year in which found restored to earning capacity. The payments stop, however, if the person is reemployed in the Federal service during that temporary period of continuation. If the person was found recovered on the basis of employability (that is, under age 60 and reemployed in a permanent position with a salary equal to or greater than the current position from which retired), the annuity stops when this determination is made. (A person age 60 or over may be found recovered only at his or her request.)
7. A disability annuity **cannot** be reinstated if (1) the person is age 62 or over, or (2) was reemployed in a position subject to the retirement law for at least 1 year during the 2-year period preceding separation, or (3) elected to transfer to FERS. If these exceptions do not apply, disability annuity may be reinstated under the following conditions:
 - a. If annuity stopped because recovery from disability was based on medical evidence, it may be reinstated if current medical evidence shows that the medical condition for which retiree has recurred and has worsened since the finding of recovery and the person is not restored to earning capacity.
 - b. If annuity stopped because person was found restored to earning capacity, it may be reinstated if the annuitant earns less than 80 percent of the current pay of the position from which retired during a calendar year and current medical evidence shows that the person is still disabled due to the same medical condition for which retired.
 - c. If annuity stopped because person was found recovered on the basis of Federal employment, the person may apply for reinstatement if separated within 1 year from the date of reemployment due to inability to perform due to the same medical condition that caused the disability retirement and the person is not restored to earning capacity.
8. In general, a person who originally retired under CSRS Offset will be reemployed as a CSRS-Offset employee. If the person originally retired under CSRS, the following applies upon reemployment.

If entitlement to annuity continues during reemployment, he or she is reemployed as a CSRS employee.

If entitlement to annuity terminates and the person is reemployed after a break of less than a year, he or she is reemployed under CSRS (the position is excluded from Social Security coverage).

If entitlement to annuity terminates and the person is reemployed after a break of a year or more, he or she is reemployed under CSRS-Offset rules.

For more information on the effect of reemployment on annuity, health benefit, and life insurance coverage, consult your Agency Retirement Counselor.

Caution: Personnelists should be aware that there are differences between the rules for reemployment of FERS employees and the above rules for reemployment of CSRS employees.

Job Aid #9

Reemployment After FERS Retirement (for persons reemployed after 1-8-88)

Basis for Retirement*	Annuity During Reemployment	Salary Deductions During Reemployment	Annuity After Reemployment Ends
Optional	Continued without interruption	<p>Amount of annuity allocable to reemployment (Salary reduced by amount of annuity)²</p> <p>If reemployed part-time, salary is reduced by a percentage of annuity proportional to the part-time schedule.</p> <p>FERS retirement deductions and FICA are normally withheld, unless employed on intermittent basis. If excluded from FERS,³ only FICA is withheld.⁴</p>	<p>Continues with a supplemental annuity payable if final period of reemployment consists of at least 1 year of continuous full-time service, or continuous part-time service that is equivalent to 1 year full-time service.⁵</p> <p>If you complete at least 5 years of service (or part-time service that is equivalent to 5 years of full-time service), you may elect to have your entire annuity recomputed.</p>
Discontinues Service			
(Involuntary Separation)			
Mandatory ¹	Continued without interruption, unless later found recovered or restored to earning capacity ⁶		
Disability (Not found recovered or restored to earning capacity)			
Disability (already found recovered or restored to earning capacity) ⁶	Terminated from day of reemployment	<p>Applicable retirement deductions from salary:</p> <p>FERS retirement deductions and/or FICA are withheld if the appointment conveys FERS coverage. Otherwise, FICA only.</p>	<p>Redetermined (new annuity right based on Law at time of subsequent separation) if reemployment was in a position covered by FERS.</p> <p>Restored (same rate) if reemployment was in a noncovered position and other conditions are met.</p>

Job Aid #9 (Cont.)

1. This applies only to certain employees covered under special provisions of the retirement law such as law enforcement personnel or air traffic controllers.
2. PL 101-509 (11-5-90) allows the exemption of certain reemployed annuitants from requirements for annuity termination or offset of salary by amount of annuity, if employee is (1) in a position for which there is an "exceptional difficulty in recruiting or retaining a qualified employee" or (2) serving on a temporary basis in emergency situations involving a "direct threat to life or property or other unusual circumstances." OPM's Career Entry Group is responsible for acting upon agency requests for waivers and answering any inquiries related to administration of the waiver authority.

Such an employee receives full salary **and** annuity, but does **not** receive credit for the reemployed service toward either a supplemental or redetermined annuity.

3. FERS deductions are not withheld from pay if the new appointment is intermittent, or as a Justice or Judge, or as an employee subject to another retirement system for government employees.
4. This assumes that the employment is under Social Security, which is for determination by the employing agency.
5. If reemployment is under another retirement system for Federal or DC Government, no supplemental annuity is earned.

6. If a disability retiree is under age 60 and determined to be medically recovered or restored to earning capacity, annuity payments are continued for 1 year following recovery of 6 months following year in which restored to earning capacity. The payments stop, however, if the person is reemployed in the Federal service during that temporary period of continuation. If the person was found recovered on the basis of employability (that is, under age 60 and reemployed in a permanent position with a salary equal to or greater than the current position from which retired), the annuity stops when this determination is made. (A person age 60 or over may be found recovered only at his or her request.)
7. A disability annuity **cannot** be reinstated if (1) the person is age 62 or over, or (2) was reemployed in a position subject to the retirement law. If these exceptions do not apply, disability annuity may be reinstated under the following conditions:
 - a. If annuity stopped because recovery from disability was based on medical evidence, it may be reinstated if current medical evidence shows that the medical condition for which retiree has recurred and has worsened since the finding of recovery and the person is not restored to earning capacity.
 - b. If annuity stopped because person was found restored to earning capacity, it may be reinstated if the annuitant earns less than 80 percent of the current pay of the position from which retired during a calendar year and current medical evidence shows that the person is still disabled due to the same medical condition for which retired.

***NOTE:** If an individual is reemployed **before** his/her annuity commences, she/he is **not** considered to be a "reemployed annuitant."

Caution: You should be aware that there are differences between the rules for reemployment of **CSRS** employees and the above rules for reemployment of **FERS** employees.

August, 1996

CSRS and FERS Handbook

Section 100C1.1-2 Charts

Chart 1. -- 360 Day Factor Chart

Chart 2. -- Sick Leave Chart 2087 Hours

Chart 3. -- CSRS General Formula Computation Chart

Chart 4. -- For Computing Basic Annuity -- FERS 1 Percent Accrual Factor

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Chart 1

360 DAY FACTOR CHART

(To Complete Factor, Place Number of Full Years Ahead of Decimal Point)

Number of Days	1 Day and up	1 Month and up	2 Months and up	3 Months and up	4 Months and up	5 Months and up	6 Months and up	7 Months and up	8 Months and up	9 Months and up	10 Months and up	11 Months and up
0	---	0.083333	0.166667	0.250000	0.333333	0.416667	0.500000	0.583333	0.666667	0.750000	0.833333	0.916667
1	0.002778	0.086111	0.169444	0.252778	0.336111	0.419444	0.502778	0.586111	0.669444	0.752778	0.836111	0.919444
2	0.005556	0.088889	0.172222	0.255556	0.338889	0.422222	0.505556	0.588889	0.672222	0.755556	0.838889	0.922222
3	0.008333	0.091667	0.175000	0.258333	0.341667	0.425000	0.508333	0.591667	0.675000	0.758333	0.841667	0.925000
4	0.011111	0.094444	0.177778	0.261111	0.344444	0.427778	0.511111	0.594444	0.677778	0.761111	0.844444	0.927778
5	0.013889	0.097222	0.180556	0.263889	0.347222	0.430556	0.513889	0.597222	0.680556	0.763889	0.847222	0.930556
6	0.016667	0.100000	0.183333	0.266667	0.350000	0.433333	0.516667	0.600000	0.683333	0.766667	0.850000	0.933333
7	0.019444	0.102778	0.186111	0.269444	0.352778	0.436111	0.519444	0.602778	0.686111	0.769444	0.852778	0.936111
8	0.022222	0.105556	0.188889	0.272222	0.355556	0.438889	0.522222	0.605556	0.688889	0.772222	0.855556	0.938889
9	0.025000	0.108333	0.191667	0.275000	0.358333	0.441667	0.525000	0.608333	0.691667	0.775000	0.858333	0.941667
10	0.027778	0.111111	0.194444	0.277778	0.361111	0.444444	0.527778	0.611111	0.694444	0.777778	0.861111	0.944444
11	0.030556	0.113889	0.197222	0.280556	0.363889	0.447222	0.530556	0.613889	0.697222	0.780556	0.863889	0.947222
12	0.033333	0.116667	0.200000	0.283333	0.366667	0.450000	0.533333	0.616667	0.700000	0.783333	0.866667	0.950000
13	0.036111	0.119444	0.202778	0.286111	0.369444	0.452778	0.536111	0.619444	0.702778	0.786111	0.869444	0.952778
14	0.038889	0.122222	0.205556	0.288889	0.372222	0.455556	0.538889	0.622222	0.705556	0.788889	0.872222	0.955556
15	0.041667	0.125000	0.208333	0.291667	0.375000	0.458333	0.541667	0.625000	0.708333	0.791667	0.875000	0.958333
16	0.044444	0.107778	0.211111	0.294444	0.377778	0.461111	0.544444	0.627778	0.711111	0.794444	0.877778	0.961111
17	0.047222	0.130556	0.213889	0.297222	0.380556	0.463889	0.547222	0.630556	0.713889	0.797222	0.880556	0.963889
18	0.050000	0.133333	0.216667	0.300000	0.383333	0.466667	0.550000	0.633333	0.716667	0.800000	0.883333	0.966667
19	0.052778	0.136111	0.219444	0.302773	0.386111	0.469444	0.552778	0.636111	0.719444	0.802778	0.886111	0.969444
20	0.055556	0.138889	0.222222	0.305556	0.388889	0.472222	0.055556	0.638889	0.722222	0.805556	0.888889	0.972222
21	0.058333	0.141667	0.225000	0.308333	0.391667	0.475000	0.558333	0.641667	0.725000	0.808333	0.891667	0.975000
22	0.061111	0.144444	0.227778	0.311111	0.394444	0.477778	0.561111	0.644444	0.727778	0.811111	0.894444	0.977778
23	0.063889	0.147222	0.230556	0.313889	0.397222	0.480556	0.563889	0.647222	0.730556	0.813889	0.897222	0.980556
24	0.066667	0.150000	0.233333	0.316667	0.400000	0.483333	0.566667	0.650000	0.733333	0.816667	0.900000	0.983333
25	0.069444	0.152778	0.236111	0.319444	0.402778	0.486111	0.569444	0.652778	0.736111	0.819444	0.902778	0.986111
26	0.072222	0.155556	0.238889	0.322222	0.405556	0.488889	0.572222	0.655556	0.738889	0.822222	0.905556	0.988889
27	0.075000	0.158333	0.241667	0.325000	0.408333	0.491667	0.575000	0.658333	0.741667	0.825000	0.908333	0.991667
28	0.077778	0.161111	0.244444	0.327778	0.411111	0.494444	0.577778	0.661111	0.744444	0.827778	0.911111	0.994444
29	0.080556	0.163889	0.247222	0.330556	0.413889	0.497222	0.580556	0.663889	0.747222	0.830556	0.913889	0.997222

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Chart 2

SICK LEAVE CHART 2087 HOURS

Chart for Obtaining Number of Days/Months When 2087 Hours Constitutes Yearly Basis

DAYS	1 Day and up	1 Month and up	2 Months and up	3 Months and up	4 Months and up	5 Months and up	6 Months and up	7 Months and up	8 Months and up	9 Months and up	10 Months and up	11 Months and up
0	0	174	348	522	696	870	1044	1217	1391	1565	1739	1913
1	6	180	354	528	701	875	1049	1223	1397	1571	1745	1919
2	12	186	359	533	707	881	1055	1229	1403	1577	1751	1925
3	17	191	365	539	713	887	1061	1235	1409	1583	1757	1930
4	23	197	371	545	719	893	1067	1241	1415	1588	1762	1936
5	29	203	377	551	725	899	1072	1246	1420	1594	1768	1942
6	35	209	383	557	730	904	1078	1252	1426	1600	1774	1948
7	41	214	388	562	736	910	1084	1258	1432	1606	1780	1954
8	46	220	394	568	742	916	1090	1264	1438	1612	1786	1959
9	52	226	400	574	748	922	1096	1270	1444	1617	1791	1965
10	58	232	406	580	754	928	1101	1275	1449	1623	1797	1971
11	64	238	412	586	759	933	1107	1281	1455	1629	1803	1977
12	70	243	417	591	765	939	1113	1287	1461	1635	1809	1983
13	75	249	423	597	771	945	1119	1293	1467	1641	1815	1988
14	81	255	429	603	777	951	1125	1299	1472	1646	1820	1994
15	87	261	435	609	783	957	1130	1304	1478	1652	1826	2000
16	93	267	441	615	788	962	1136	1310	1484	1658	1832	2006
17	99	272	446	620	794	968	1142	1316	1490	1664	1838	2012
18	104	278	452	626	800	974	1148	1322	1496	1670	1844	2017
19	110	284	458	632	806	980	1154	1328	1501	1675	1849	2023
20	116	290	464	638	812	986	1159	1333	1507	1681	1855	2029
21	122	296	470	643	817	991	1165	1339	1513	1687	1861	2035
22	128	301	475	649	823	997	1171	1345	1519	1693	1867	2041
23	133	307	481	655	829	1003	1177	1351	1525	1699	1873	2046
24	139	313	487	661	835	1009	1183	1357	1530	1704	1878	2052
25	146	319	493	667	841	1015	1188	1362	1536	1710	1884	2058
26	151	325	499	672	846	1020	1194	1368	1542	1716	1890	2064
27	157	330	504	678	852	1026	1200	1374	1548	1722	1896	2070
28	162	336	510	684	858	1032	1206	1380	1554	1728	1901	2075
29	168	342	516	690	864	1038	1212	1386	1559	1733	1907	2081

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Chart 3
CSRS GENERAL FORMULA COMPUTATION CHART

For Computing Basic Annuity Where High-3 Average Pay is \$5,000 or More

Years of Service	0 Month	1 Month	2 Months	3 Months	4 Months	5 Months	6 Months	7 Months	8 Months	9 Months	10 Months	11 Months
5 -----	.075000	.076458	.077917	.079375	.080833	.082292	.083750	.085208	.086667	.088125	.089583	.091042
6 -----	.092500	.093958	.095417	.096875	.098333	.099792	.101250	.102708	.104167	.105625	.107083	.108542
7 -----	.110000	.111458	.112917	.114375	.115833	.117292	.118750	.120208	.121667	.123125	.124583	.126042
8 -----	.127500	.128958	.130417	.131875	.133333	.134792	.136250	.137708	.139167	.140625	.142083	.143542
9 -----	.145000	.146458	.147917	.149375	.150833	.152292	.153750	.155208	.156667	.158125	.159583	.161042
10 -----	.162500	.164167	.165833	.167500	.169167	.170833	.172500	.174167	.175833	.177500	.179167	.180833
11 -----	.182500	.184167	.185833	.187500	.189167	.190833	.192500	.194167	.195833	.197500	.199167	.200833
12 -----	.202500	.204167	.205833	.207500	.209167	.210833	.212500	.214167	.215833	.217500	.219167	.220833
13 -----	.222500	.224167	.225833	.227500	.229167	.230833	.232500	.234167	.235833	.237500	.239167	.240833
14 -----	.242500	.244167	.245833	.247500	.249167	.250833	.252500	.254167	.255833	.257500	.259167	.260833
15 -----	.262500	.264167	.265833	.267500	.269167	.270833	.272500	.274167	.275833	.277500	.279167	.280833
16 -----	.282500	.284167	.285833	.287500	.289167	.290833	.292500	.294167	.295833	.297500	.299167	.300833
17 -----	.302500	.304167	.305833	.307500	.309167	.310833	.312500	.314167	.315833	.317500	.319167	.320833
18 -----	.322500	.324167	.325833	.327500	.329167	.330833	.332500	.334167	.335833	.337500	.339167	.340833
19 -----	.342500	.344167	.345833	.347500	.349167	.350833	.352500	.354167	.355833	.357500	.359167	.360833
20 -----	.362500	.364167	.365833	.367500	.369167	.370833	.372500	.374167	.375833	.377500	.379167	.380833
21 -----	.382500	.384167	.385833	.387500	.389167	.390833	.392500	.394167	.395833	.397500	.399167	.400833
22 -----	.402500	.404167	.405833	.407500	.409167	.410833	.412500	.414167	.415833	.417500	.419167	.420833
23 -----	.422500	.424167	.425833	.427500	.429167	.430833	.432500	.434167	.435833	.437500	.439167	.440833
24 -----	.442500	.444167	.445833	.447500	.449167	.450833	.452500	.454167	.455833	.457500	.459167	.460833
25 -----	.462500	.464167	.465833	.467500	.469167	.470833	.472500	.474167	.475833	.477500	.479167	.480833
26 -----	.482500	.484167	.485833	.487500	.489167	.490833	.492500	.494167	.495833	.497500	.499167	.500833
27 -----	.502500	.504167	.505833	.507500	.509167	.510833	.512500	.514167	.515833	.517500	.519167	.520833
28 -----	.522500	.524167	.525833	.527500	.529167	.530833	.532500	.534167	.535833	.537500	.539167	.540833
29 -----	.542500	.544167	.545833	.547500	.549167	.550833	.552500	.554167	.555833	.557500	.559167	.560833
30 -----	.562500	.564167	.565833	.567500	.569167	.570833	.572500	.574167	.575833	.577500	.579167	.580833
31 -----	.582500	.584167	.585833	.587500	.589167	.590833	.592500	.594167	.595833	.597500	.599167	.600833
32 -----	.602500	.604167	.605833	.607500	.609167	.610833	.612500	.614167	.615833	.617500	.619167	.620833
33 -----	.622500	.624167	.625833	.627500	.629167	.630833	.632500	.634167	.635833	.637500	.639167	.640833
34 -----	.642500	.644167	.645833	.647500	.649167	.650833	.652500	.654167	.655833	.657500	.659167	.660833
35 -----	.662500	.664167	.665833	.667500	.669167	.670833	.672500	.674167	.675833	.677500	.679167	.680833
36 -----	.682500	.684167	.685833	.687500	.689167	.690833	.692500	.694167	.695833	.697500	.699167	.700833
37 -----	.702500	.704167	.705833	.707500	.709167	.710833	.712500	.714167	.715833	.717500	.719167	.720833
38 -----	.722500	.724167	.725833	.727500	.729167	.730833	.732500	.734167	.735833	.737500	.739167	.740833
39 -----	.742500	.744167	.745833	.747500	.749167	.750833	.752500	.754167	.755833	.757500	.759167	.760833
40 -----	.762500	.764167	.765833	.767500	.769167	.770833	.772500	.774167	.775833	.777500	.779167	.780833
41 -----	.782500	.784167	.785833	.787500	.789167	.790833	.792500	.794167	.795833	.797500	.799167	¹ 80%

¹ To obtain the basic annuity, multiply the high-3 average pay by factor indicated under years and months of service
¹ Annuity in excess of 80 percent that is produced by credit for unused sick leave is payable.

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Chart 4

FOR COMPUTING BASIC ANNUITY - FERS 1% ACCRUAL FACTOR

To obtain the basic annuity, multiply the "High-3" average salary by the factor indicated under applicable years and months of service.

Years of Service	0 Month	1 Month	2 Months	3 Months	4 Months	5 Months	6 Months	7 Months	8 Months	9 Months	10 Months	11 Months
1	0.010000	0.010833	0.011667	0.012500	0.013333	0.014167	0.015000	0.015833	0.016667	0.017500	0.018333	0.019167
2	0.020000	0.020833	0.021667	0.022500	0.023333	0.024167	0.025000	0.025833	0.026667	0.027500	0.028333	0.029167
3	0.030000	0.030833	0.031667	0.032500	0.033333	0.034167	0.035000	0.035833	0.036667	0.037500	0.038333	0.039167
4	0.040000	0.040833	0.041667	0.042500	0.043333	0.044167	0.045000	0.045833	0.046667	0.047500	0.048333	0.049167
5	0.050000	0.050833	0.051667	0.052500	0.053333	0.054167	0.055000	0.055833	0.056667	0.057500	0.058333	0.059167
6	0.060000	0.060833	0.061667	0.062500	0.063333	0.064167	0.065000	0.065833	0.066667	0.067500	0.068333	0.069167
7	0.070000	0.070833	0.071667	0.072500	0.073333	0.074167	0.075000	0.075833	0.076667	0.077500	0.078333	0.079167
8	0.080000	0.080833	0.081667	0.082500	0.083333	0.084167	0.085000	0.085833	0.086667	0.087500	0.088333	0.089167
9	0.090000	0.090833	0.091667	0.092500	0.093333	0.094167	0.095000	0.095833	0.096667	0.097500	0.098333	0.099167
10	0.100000	0.100833	0.101667	0.102500	0.103333	0.104167	0.105000	0.105833	0.106667	0.107500	0.108333	0.109167
11	0.110000	0.110833	0.111667	0.112500	0.113333	0.114167	0.115000	0.115833	0.116667	0.117500	0.118333	0.119167
12	0.120000	0.120833	0.121667	0.122500	0.123333	0.124167	0.125000	0.125833	0.126667	0.127500	0.128333	0.129167
13	0.130000	0.130833	0.131667	0.132500	0.133333	0.134167	0.135000	0.135833	0.136667	0.137500	0.138333	0.139167
14	0.140000	0.140833	0.141667	0.142500	0.143333	0.144167	0.145000	0.145833	0.146667	0.147500	0.148333	0.149167
15	0.150000	0.150833	0.151667	0.152500	0.153333	0.154167	0.155000	0.155833	0.156667	0.157500	0.158333	0.159167
16	0.160000	0.160833	0.161667	0.162500	0.163333	0.164167	0.165000	0.165833	0.166667	0.167500	0.168333	0.169167
17	0.170000	0.170833	0.171667	0.172500	0.173333	0.174167	0.175000	0.175833	0.176667	0.177500	0.178333	0.179167
18	0.180000	0.180833	0.181667	0.182500	0.183333	0.184167	0.185000	0.185833	0.186667	0.187500	0.188333	0.189167
19	0.190000	0.190833	0.191667	0.192500	0.193333	0.194167	0.195000	0.195833	0.196667	0.197500	0.198333	0.199167
20	0.200000	0.200833	0.201667	0.202500	0.203333	0.204167	0.205000	0.205833	0.206667	0.207500	0.208333	0.209167
21	0.210000	0.210833	0.211667	0.212500	0.213333	0.214167	0.215000	0.215833	0.216667	0.217500	0.218333	0.219167
22	0.220000	0.220833	0.221667	0.222500	0.223333	0.224167	0.225000	0.225833	0.226667	0.227500	0.228333	0.229167
23	0.230000	0.230833	0.231667	0.232500	0.233333	0.234167	0.235000	0.235833	0.236667	0.237500	0.238333	0.239167
24	0.240000	0.240833	0.241667	0.242500	0.243333	0.244167	0.245000	0.245833	0.246667	0.247500	0.248333	0.249167
25	0.250000	0.250833	0.251667	0.252500	0.253333	0.254167	0.255000	0.255833	0.256667	0.257500	0.258333	0.259167
26	0.260000	0.260833	0.261667	0.262500	0.263333	0.264167	0.265000	0.265833	0.266667	0.267500	0.268333	0.269167
27	0.270000	0.270833	0.271667	0.272500	0.273333	0.274167	0.275000	0.275833	0.276667	0.277500	0.278333	0.279167
28	0.280000	0.280833	0.281667	0.282500	0.283333	0.284167	0.285000	0.285833	0.286667	0.287500	0.288333	0.289167
29	0.290000	0.290833	0.291667	0.292500	0.293333	0.294167	0.295000	0.295833	0.296667	0.297500	0.298333	0.299167
30	0.300000	0.300833	0.301667	0.302500	0.303333	0.304167	0.305000	0.305833	0.306667	0.307500	0.308333	0.309167
31	0.310000	0.310833	0.311667	0.312500	0.313333	0.314167	0.315000	0.315833	0.316667	0.317500	0.318333	0.319167
32	0.320000	0.320833	0.321667	0.322500	0.323333	0.324167	0.325000	0.325833	0.326667	0.327500	0.328333	0.329167
33	0.330000	0.330833	0.331667	0.332500	0.333333	0.334167	0.335000	0.335833	0.336667	0.337500	0.338333	0.339167
34	0.340000	0.340833	0.341667	0.342500	0.343333	0.344167	0.345000	0.345833	0.346667	0.347500	0.348333	0.349167
35	0.350000	0.350833	0.351667	0.352500	0.353333	0.354167	0.355000	0.355833	0.356667	0.357000	0.358333	0.359167
36	0.360000	0.360833	0.361667	0.362500	0.363333	0.364167	0.365000	0.365833	0.366667	0.367500	0.368333	0.369167
37	0.370000	0.370833	0.371667	0.372500	0.373333	0.374167	0.375000	0.375833	0.376667	0.377500	0.378333	0.379167
38	0.380000	0.380833	0.381667	0.382500	0.383333	0.384167	0.385000	0.385833	0.386667	0.387500	0.388333	0.389167
39	0.390000	0.390833	0.391667	0.392500	0.393333	0.394167	0.395000	0.395833	0.396667	0.397500	0.398333	0.399167
40	0.400000	0.400833	0.401667	0.402500	0.403333	0.404167	0.405000	0.405833	0.406667	0.407500	0.408333	0.409167